FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Adrian Cozma
DOCKET NO.: 25-01169.001-R-1
PARCEL NO.: 16-29-210-011

The parties of record before the Property Tax Appeal Board are Adrian Cozma, the appellant, by Ronald Kingsley, attorney-at-law of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$42,993
IMPR.:	$102,802
TOTAL:	$145,795

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2025 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story dwelling of brick exterior construction containing 1,344 square feet of living area. The dwelling was constructed in 1960 and is approximately 65 years old. Features of the property include a full basement with 1,008 square feet of finished area, central air conditioning, one fireplace, three bathrooms and a detached garage with 480 square feet of building area.[1] The property has a 7,920 square foot site located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,128 to 1,582 square feet of living area and are

[1] The Board finds the best descriptive information for the subject property is contained on the copy of the subject's property record card submitted by the board of review.

from 62 to 101 years old. Each comparable has a basement and 1, 1½ or 2 bathrooms. Eight comparables have central air conditioning, six comparables each have one fireplace, and eight comparables have garages ranging in size from 320 to 528 square feet of building area. Eight of the comparables have sites containing from 6,251 to 17,324 square feet of land; the appellant did not provide the site size for comparable #2. The comparables have the same neighborhood code as the subject property and are located from .30 to .93 of a mile from the subject property. The sales occurred from February 2023 to January 2025 for prices ranging from $285,000 to $420,000 or from $243.59 to $335.99 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $122,740.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $145,795. The subject's assessment reflects a market value of $437,429 or $325.47 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on three comparable sales composed of one-story dwellings of brick or vinyl siding exterior construction that range in size from 1,148 to 1,285 square feet of living area. The homes are 68 or 72 years old. Each comparable has a basement with two comparables having finished area, a garage ranging in size from 220 to 288 square feet of building area and 1½, 2 or 2½ bathrooms. Two comparables have central air conditioning and one fireplace. The comparables have sites ranging in size from 7,920 to 9,000 square feet of land area. These properties have the same neighborhood code as the subject property and are located from .02 to .72 of a mile from the subject. The sales occurred from June 2023 to October 2024 for prices ranging from $$405,000 to $475,000 or from $333.33 to $391.99 per square foot of living area, land included.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on twelve comparables similar to the subject in location, dwelling style and age. The Board gives less weight to appellant's comparables #1, #3, #5, #6, #7 and #8 as well as board of review comparable #1 as these properties sold during 2023, not as near in time to the assessment date at issue as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sales #2, #4 and #9 as well as board of review comparable sales #2 and #3. These comparables range in size from 1,128 to 1,582 square feet of living area and are 68 to 72 years old. The appellants comparables have fewer bathrooms than the subject and unfinished basements, indicating upward adjustments to make the comparables more equivalent to the subject due to these differences would be appropriate. Appellant's comparables #2 and #9 do not have fireplaces, a feature of the subject, and comparable #4 has a smaller garage than the subject, suggesting upward adjustments to these

comparables would be proper for these dissimilarities. Board of review comparables #2 and #3 have fewer bathrooms than the subject and smaller garages than the subject necessitating upward adjustments to the comparables for these differences. Board of review comparable #2 has no finished basement area, no fireplace and no central air conditioning, requiring upward adjustments to make the property more like the subject for these variations. These five comparables sold from April 2024 to October 2024 for prices ranging from $360,000 to $475,000 or from $256.01 to $369.65 per square foot of living area, including land. The subject's assessment reflects a market value of $437,429 or $325.47 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the best comparables, the Board finds the subject's assessment reflects the property's market value and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 17, 2026

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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