FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sharon Cohen
DOCKET NO.: 25-01217.001-R-1
PARCEL NO.: 16-32-402-017

The parties of record before the Property Tax Appeal Board are Sharon Cohen, the appellant, by attorney Ronald Kingsley 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:	$58,108
IMPR.:	$283,858
TOTAL:	$341,966

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 consists of a two-story dwelling of wood siding exterior construction with 3,370 square feet of living area. The dwelling was constructed in 2005 and is approximately 20 years old. Features of the property include a basement with finished area,[1] central air conditioning, three full bathrooms, one fireplace and a 506 square foot garage. The property has an approximately 10,275 square foot site and is 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 eight comparable properties that are located from .13 to .98 of a mile from the subject property, one of which has the same assessment neighborhood code as

[1] The subject's property record card submitted by the board of review disclosed the subject dwelling has 1,488 square feet of basement finish, which was not reported by nor refuted by the appellant.

the subject. Comparables #1 and #7 have sites that contain approximately 8,925 or 10,402 square feet of land area. No site sizes were provided for comparables #2 through #6 and #8. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 2,815 to 4,037 square feet of living area. The dwellings are from 23 to 41 years old. The comparables each have a basement, central air conditioning, two or three full bathrooms, a fireplace and a garage ranging in size from 420 to 810 square feet of building area. Seven comparables each have one additional half bathroom. The comparables sold from January 2024 to January 2025 for prices ranging from $625,000 to $1,125,000 or from $222.02 to $290.62 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $283,052, which would reflect a market value of $849,241 or $252.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $341,966. The subject's assessment reflects a market value of $1,026,001 or $304.45 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located from .31 to .71 of a mile from the subject property. The comparables have sites that range in size from 9,375 to 10,494 square feet of land area. The comparables are improved with two-story dwellings of brick or stone exterior construction ranging in size from 3,148 to 3,540 square feet of living area. The dwellings are from 9 to 19 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, from three to five full bathrooms, one additional half bathroom, a fireplace and a garage ranging in size from 420 to 670 square feet of building area. The comparables sold from August 2024 to May 2025 for prices ranging from $1,057,500 to $1,280,000 or from $323.30 to $397.08 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 eleven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, which are less similar to the subject in age and/or dwelling size than other comparables in the record and/or the appellant did not provide site sizes in order to allow the Board to make a meaningful comparative analysis between the comparables and the subject.

The Board finds the best evidence of market value to be the three comparables submitted by the board of review, which sold proximate to the lien date at issue and overall are more similar to the subject in location, site size, dwelling size, design, age and some features. These three comparables sold from August 2024 to May 2025 for prices ranging from $1,057,500 to $1,280,000 or from $323.30 to $397.08 per square foot of living area, including land. The subject's assessment reflects a market value of $1,026,001 or $304.45 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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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