



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Aaron Cohen  
DOCKET NO.: 21-00537.001-R-1  
PARCEL NO.: 14-36-108-003

The parties of record before the Property Tax Appeal Board are Aaron Cohen, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; 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:** \$53,063  
**IMPR.:** \$179,964  
**TOTAL:** \$233,027

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 2021 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 2-story dwelling of wood siding exterior construction containing 4,056 square feet of living area. The dwelling was built in 2015 and is approximately 6 years old. Features of the home include a basement, central air conditioning, one fireplace, and a garage with 743 square feet of building area. The subject property consists of a 94,390 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject and located within .77 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction that range in size from 3,367 to 4,473 square feet of living area. The dwellings are 16 to 25 years old. Each comparable has a basement, central air

conditioning, one to three fireplaces, and a 708 to 1,050 square foot garage. The comparables have improvement assessments that range from \$133,146 to \$168,227 or from \$37.61 to \$41.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$233,027. The subject property has an improvement assessment of \$179,964 or \$44.37 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with two having the same assessment neighborhood code as the subject and located from .06 to 2.84 miles from the subject. Comparable #1 is identical to appellant's comparable #2. Each comparable is improved with a 2-story dwelling of wood siding or brick exterior construction ranging in size from 3,367 to 4,085 square feet of living area. The dwellings were built from 2004 to 2016. Each comparable has a basement, central air conditioning, one or two fireplaces, and a 725 to 1,318 square foot garage. The comparables have improvement assessments that range from \$133,146 to \$238,725 or from \$39.54 to \$58.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration which includes the common comparable. The Board gives less weight to appellant's comparable #1 and the parties' common comparable which are less similar to the subject in dwelling size when compared to the subject. The Board gives less weight to board of review comparables #2, #3 and #4 due to their distant locations being over 2.8 miles from the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 as well as board of review comparable #2 which are most similar to the subject in dwelling size. However, each comparable is 11 to 18 years older than the subject suggesting upward adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments that range from \$161,817 to \$176,323 or from \$40.65 to \$43.44 per square foot of living area. The subject's improvement assessment of \$179,964 or \$44.37 per square foot of living area falls above the range established by the best comparables in the record which is logical due to subject's newer dwelling. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: \_\_\_\_\_

CERTIFICATION

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:

September 19, 2023



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 9-125 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

AGENCY

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