



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

APPELLANT: Noel Cooper  
DOCKET NO.: 21-01911.001-R-1  
PARCEL NO.: 16-25-313-037

The parties of record before the Property Tax Appeal Board are Noel Cooper, 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:** \$76,131  
**IMPR.:** \$134,875  
**TOTAL:** \$211,006

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 consists of a two-story dwelling of wood siding exterior construction with 2,340 square feet of living area. The dwelling was constructed in 1958, is approximately 63 years old, and has an effective age of 1990. Features of the home include a basement with finished area, central air conditioning, and a fireplace. The property has an approximately 10,400 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .4 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 2,064 to 2,757 square feet of living area. The homes are 59 to 92 years old. Each dwelling has central air conditioning, a fireplace, a basement with two having finished area,

and a garage ranging in size from 276 to 613 square feet of building area. The comparables have improvement assessments ranging from \$103,151 to \$143,892 or from \$41.10 to \$53.31 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$116,824 or \$49.92 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,006. The subject property has an improvement assessment of \$134,875 or \$57.64 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 located within .62 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick, brick and wood siding, or stone and Dryvit exterior construction ranging in size from 2,002 to 2,619 square feet of living area. The homes were built from 1951 to 1960, with effective ages ranging from 1969 to 1989. Each dwelling has central air conditioning, a basement with finished area, and a garage ranging in size from 220 to 440 square feet of building area. Four comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$114,784 to \$130,947 or from \$49.28 to \$60.23 per square foot of living area. The board of review also submitted a document stating that the subject property was combined with another PIN and a permit was taken out for an addition to the home. 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2, and #4 due to differences in age, dwelling size, and/or basement finish when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review's comparables. These comparables have improvement assessments that range from \$114,784 to \$130,947 or from \$49.28 to \$60.23 per square foot of living area. The subject's improvement assessment of \$134,875 or \$57.64 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis. While the subject's improvement assessment is slightly above the range overall, the Board finds this logical given the subject's newer effective age than all of the comparables in the record, and considering its dwelling size and basement size in relation to most of the comparables. Based on this record and after considering 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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COUNTY

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