



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

APPELLANT: Jeffrey & Randi Latko  
DOCKET NO.: 21-01722.001-R-1  
PARCEL NO.: 15-01-206-027

The parties of record before the Property Tax Appeal Board are Jeffrey & Randi Latko, the appellants, 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 a reduction 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:** \$62,680  
**IMPR.:** \$168,204  
**TOTAL:** \$230,884

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1-story ranch dwelling of frame exterior construction with 2,615 square feet of living area. The dwelling was constructed in 2005 and is approximately 16 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage with 441 square feet of building area. The property has a 7,841 square foot site and is located in Lake Forest, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four suggested equity comparables located within the same assessment neighborhood as the subject property and within 0.19 of a mile from the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction that have either 2,658 or 2,672 square feet of living area. The dwellings are 16 or 17 years old. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage containing 441 square feet of building area. The comparables have improvement assessments that range from \$158,615 to \$161,440 or from \$59.67 to \$60.42 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$156,834 or \$59.97 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 \$234,631. The subject property has an improvement assessment of \$171,951 or \$65.76 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis of five suggested equity comparables located within the same assessment neighborhood as the subject property and within 0.14 of a mile from the subject property. The comparables are improved with either 1-story or 2-story dwellings of frame exterior construction ranging in size from 2,615 to 2,686 square feet of living area. The dwellings were built in 2004 and 2005. Each comparable has a basement, one with finished area, central air conditioning, a fireplace and a garage containing 441 square feet of building area. The comparables have improvement assessments ranging from \$167,995 to \$174,799 or from \$62.54 to \$65.08 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 taxpayers contend 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 evidence in the record supports and a reduction in the subject's assessment.

The parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellants comparables and the board of review comparables #1, #4 and #5 which are 2-story dwellings when compared to the subject's 1-story dwelling.

The Board finds the best evidence of assessment equity are the board of review comparables #2 and #3. These comparables are similar to the subject in location, design, age, dwelling size and features. They have improvement assessments of \$168,184 and \$171,627 or \$64.32 to \$64.94 per square foot of living area. The subject's improvement assessment of \$171,691 or \$65.76 per square foot of living area is greater than the improvement assessments of the best two comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.



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Chairman



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Member



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Member

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Member



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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: June 27, 2023



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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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