



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

APPELLANT: Rachel Thompson  
DOCKET NO.: 22-00834.001-R-1  
PARCEL NO.: 14-33-401-002

The parties of record before the Property Tax Appeal Board are Rachel Thompson, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$39,029  
**IMPR.:** \$131,863  
**TOTAL:** \$170,892

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 2022 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 2-story dwelling of wood siding exterior construction with 2,724 square feet of living area. The dwelling was constructed in 1985 and is 37 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a 720 square foot garage. The property has an approximately 37,550 square foot site and is located in Deer Park, 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 located in the same assessment neighborhood code as the subject and within 1.39 miles from the subject property. The comparables are improved with 2-story dwellings of wood siding or brick exterior construction that range in size from 2,820 to 3,362 square feet of living area. The homes range in age from 31 to 45 years old. Each comparable has an unfinished

basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 529 to 828 square feet of building area. The comparables have improvement assessments that range from \$98,497 to \$133,076 or from \$34.93 to \$40.24 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,892. The subject has an improvement assessment of \$131,863 or \$48.41 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on ten equity comparables located in the same assessment neighborhood code as the subject and within 2.15 miles from the subject property. The comparables are improved with 2-story dwellings of frame construction that range in size from 2,580 to 2,918 square feet of living area and were built from 1986 to 1994. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 600 to 682 square feet of building area. The comparables have improvement assessments that range from \$125,296 to \$141,966 or from \$48.38 to \$48.81 per square foot of living area.

### **Conclusion of Law**

The appellant 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). 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 fourteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 based on their significantly larger dwelling sizes relative to the subject. The Board also gives less weight to appellant's comparable #1 based on its significantly older age relative to the subject in addition to appearing to be an outlier considering its low improvement assessment when compared to the remaining comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 along with the board of review comparables which are more similar to the subject in age and dwelling size, as well as being similar in design and features but have varying degrees of similarity to the subject in location. These comparables have improvement assessments that range from \$114,921 to \$141,966 or from \$40.24 to \$48.81 per square foot of living area. The subject's improvement assessment of \$131,863 or \$48.41 per square foot of living area falls within the range established by the best comparables in this record both on an overall improvement assessment basis and on a per square foot basis. Additionally, the subject's assessment per square foot of living area of \$48.41 is consistent with nine out ten best comparables in this record which reflect improvement assessment ranging from \$48.38 to \$48.81 per square foot of living area. On this record, the Board finds that the subject's improvement assessment as established by the board of review is supported and, therefore, no reduction in the subject's improvement assessment is warranted.

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: January 16, 2024



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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