



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

APPELLANT: Jill Rosenberg  
DOCKET NO.: 22-01645.001-R-1  
PARCEL NO.: 16-25-303-028

The parties of record before the Property Tax Appeal Board are Jill Rosenberg, 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:** \$121,415  
**IMPR.:** \$126,481  
**TOTAL:** \$247,896

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 is improved with a three-story dwelling of brick exterior construction containing 3,040 square feet of living area. The dwelling was built in 1936. Features of the property include a full basement with a 425 square foot recreation room, central air conditioning, two fireplaces, four bathrooms, and a detached garage with 528 square feet of building area.<sup>1</sup> The property has a site with approximately 15,990 square feet of land area in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three

---

<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having a full basement with 425 square feet of recreation room area and one fireplace stack with two openings, which was not refuted by the appellant in rebuttal.

equity comparables improved with three-story dwellings that range in size from 3,020 to 3,145 square feet of living area. The homes were built from 1881 to 1925 with effective construction dates ranging from 1922 to 1928. Each comparable has a basement, central air conditioning, one fireplace, 2.5 or 3.5 bathrooms, and a garage ranging in size from 216 to 400 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .01 to 1.13 miles from the subject property. Their improvement assessments range from \$114,366 to \$122,057 or from \$37.35 to \$38.81 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$117,162.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$247,896. The subject property has an improvement assessment of \$126,481 or \$41.61 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of brick and wood siding or stone and stucco exterior construction that range in size from 2,996 to 3,131 square feet of living area. The dwellings were built from 1925 to 1941 but have effective construction dates ranging from 1945 to 1957. Each comparable has a full basement with two having finished area, central air conditioning, two fireplaces, and a detached or attached garage ranging in size from 478 to 564 square feet of building area. The comparables are in the same neighborhood as the subject and from approximately .28 to .93 of a mile from the subject. These comparables have improvement assessments ranging from \$129,499 to \$141,359 or from \$43.22 to \$46.02 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). 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 warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables as these properties are improved with dwellings more similar to the subject in style, being three-story dwellings, and effective age than are the comparables submitted by the board of review. Each of the appellant's comparables has .5 or 1.5 less bathrooms than the subject, one less fireplace than the subject, and a smaller garage than the subject, suggesting each would require upward adjustments to make them more equivalent to the subject for these features. Additionally, the subject has finished basement area while the appellant did not describe the comparables as having finished basement area which may necessitate an upward adjustment to the comparables for basement finish. These comparables have improvement assessments that range from \$114,366 to \$122,057 or from \$37.35 to \$38.81 per square foot of living area. The subject's improvement assessment of \$126,481 or \$41.61 per square foot of living area falls above the range established by the best comparables in this record but justified considering the

differences in bathroom count, number of fireplaces, garage size, and possibly basement finish. Based on this record 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: February 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jill Rosenberg, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085