



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

APPELLANT: Anna and Peter Theodore
DOCKET NO.: 23-01507.001-R-2
PARCEL NO.: 12-31-201-003

The parties of record before the Property Tax Appeal Board are Anna and Peter Theodore, the appellants, by attorney Kyle Gordon Kamego, 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: \$127,661
IMPR.: \$532,931
TOTAL: \$660,592

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 2023 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 multi-story (part one-story and part two-story) dwelling¹ of brick exterior construction with 4,639 square feet of living area. The dwelling was constructed in 2014 and is approximately 9 years old. Features of the home include a full basement with a 3,093 square foot recreation room, 5½ bathrooms, central air conditioning, two fireplaces and a 971 square foot garage. The property has a 46,566 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject and from .34 of a

¹ The property record card provided by the board of review describes the subject as a one-story dwelling, but the schematic drawing depicts part of the dwelling is of two-story design as well.

mile to 1.17-miles from the subject. The parcels range in size from 24,390 to 60,940 square feet of land area which are each improved with a 1.75-story dwelling of brick, stone, stucco, or wood siding exterior construction. The homes were built from 2002 to 2006 and range in age from 17 to 21 years old. The dwellings range in size from 4,366 to 5,093 square feet of living area. Features include a full basement finished with a recreation room ranging in size from 1,000 to 2,412 square feet, from 3 full to 5 full bathrooms and either 2 or 3 half bathrooms, central air conditioning, one to four fireplaces, and a garage ranging in size from 679 to 861 square feet of building area. Comparables #1, #2 and #4 each have an inground swimming pool. The comparables have improvement assessments ranging from \$333,595 to \$432,802 or from \$72.54 to \$84.98 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$366,879 or \$79.09 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 \$660,592. The subject property has an improvement assessment of \$532,931 or \$114.88 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 located in the same assessment neighborhood code as the subject and from .46 of a mile to 1.27-miles from the subject. The parcels range in size from 23,690 to 47,000 square feet of land area which are each improved with either a 1.75-story or a 2-story dwelling of brick or stone exterior construction. The homes range in age from 8 to 25 years old. The dwellings range in size from 4,366 to 5,093 square feet of living area. Features include a full basement finished with a finished area ranging in size from 1,468 to 2,604 square feet, from 4 full to 6 full bathrooms and two comparable each have a half bath, central air conditioning, two to six fireplaces, and a garage ranging in size from 696 to 938 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$352,418 to \$649,945 or from \$85.83 to \$119.54 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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's

comparables #2 and #5 along with board of review comparable #2, as each of these dwellings are over 20 years old as compared to the subject dwelling that is 9 years old.

Despite numerous differences between the subject and comparable properties, the Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 as well as board of review comparables #1 and #3, which are similar to the subject in location, multi-story design, with finished basement foundations and necessitate adjustments for variations in lot size, age, dwelling size, basement size, amount of basement finish, bathroom count and other features. Both appellant's comparables #1 and #4 along with board of review comparable #1 necessitate downward adjustments to account for the pool amenity which is not a feature of the subject. Nevertheless, the subject is superior to the comparables presented by the parties in basement size, basement finished area and garage size along with having the second largest lot size, but for board of review comparable #3. These five comparables have improvement assessments ranging from \$333,595 to \$649,945 or from \$72.54 to \$119.54 per square foot of living area. The subject's improvement assessment of \$532,931 or \$114.88 per square foot of living area falls within the range established by the best comparables in this record and appears supported by board of review comparable #3 which is most similar to the subject in age with downward adjustments for bathroom count and dwelling size, but upward adjustments for basement finished area and garage size. Based on this record and after considering appropriate adjustments to the best comparables in the record to make them more equivalent to the subject property, 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: _____

November 19, 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

Anna and Peter Theodore, by attorney:
Kyle Gordon Kamego
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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