



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

APPELLANT: Bruce and Patty Taubensee  
DOCKET NO.: 23-01512.001-R-1  
PARCEL NO.: 12-32-306-025

The parties of record before the Property Tax Appeal Board are Bruce and Patty Taubensee, 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:** \$126,860  
**IMPR.:** \$446,924  
**TOTAL:** \$573,784

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 two-story dwelling of wood siding exterior construction with 5,470 square feet of living area. The dwelling was constructed in 2005 and is approximately 18 years old. Features of the home include a full unfinished basement, 4 full and 3 half bathrooms, central air conditioning, three fireplaces, both an attached garage and a detached garage for a total of 1,058 square feet of building area.<sup>1</sup> The property has a 43,241 square foot site and is located in Lake Forest, Shields Township, Lake County.

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<sup>1</sup> Descriptive details have been drawn from the property record card for the subject supplied by the board of review over the descriptions provided by either party. The subject also has 516 square feet of finished attic area, but as finished attic area is unknown for the board of review comparables, this feature has not been included in the Board's analysis.

The appellants contend assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables located in the same assessment neighborhood code as the subject and from .32 of a mile to 1.53-miles from the subject. The comparables are improved with two-story dwellings of brick, stone, or wood siding exterior construction which were built from 1977 to 2008 with the oldest home having a reported effective age of 1982. The dwellings range in size from 4,594 to 5,718 square feet of living area with either a full or a partial basement, two of which have finished recreation rooms. Features include from 3 to 6 full bathrooms and either 1 or 2 half bathrooms, central air conditioning, two to five fireplaces, and a garage ranging in size from 816 to 1,027 square feet of building area. The comparables have improvement assessments ranging from \$296,661 to \$382,784 or from \$51.97 to \$71.36 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$346,925 or \$63.42 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 \$573,784. The subject property has an improvement assessment of \$446,924 or \$81.70 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 within .50 of a mile from the subject. The comparables are each improved with a 1.5-story, a 1.75-story and a 2-story dwelling, respectively, of brick or stucco exterior construction. The homes were built from 1980 to 2003 and range in size from 5,093 to 5,444 square feet of living area. Features include a full or partial basement with finished area,<sup>2</sup> 4½ or 6 bathrooms, central air conditioning, two to four fireplaces, and a garage ranging in size from 679 to 1,234 square feet of building area. Comparable #2 has an inground swimming pool and a hot tub while comparable #3 has a greenhouse. The comparables have improvement assessments ranging from \$432,802 to \$490,186 or from \$84.98 to \$90.67 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>2</sup> As to board of review comparable #2 the grid analysis depicts a 2,252 square foot basement and "none" in the same line, but also 1,689 square feet of finished basement area. There is no supporting data to clarify this information in the grid.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board none of which are particularly similar to the subject property other than in neighborhood code. Given the more than 1.5-mile distance between the subject and appellants' comparable #1, the Board has given this property less weight. The Board has given reduced weight to appellants' comparable #5 due to its significantly smaller dwelling size when compared to the subject.

Despite numerous differences in age/effective age and/or basement finish, on this record the Board finds the best evidence of assessment equity to be appellants' comparables #2, #3 and #4 along with the board of review comparables. These six properties are similar to the subject in location being within .68 of a mile from the subject. The properties are also relatively similar to the subject in dwelling size as each is within about 10% of the subject's size. Each comparable has a basement as well as some features that are similar with necessary adjustments to the comparables for differences when compared to the subject including age, dwelling size, bathroom count, fireplace count and garage capacity to make the comparables more similar to the subject. In addition, downward adjustments to several of the comparables are necessary for basement finish, pool, hot tub and/or greenhouse amenities which are not features of the subject. These comparables have improvement assessments ranging from \$296,873 to \$490,186 or from \$58.01 to \$90.67 per square foot of living area. The subject's improvement assessment of \$446,924 or \$81.70 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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

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