



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

APPELLANT: Tommy Peters  
DOCKET NO.: 23-02590.001-R-1  
PARCEL NO.: 16-21-110-007

The parties of record before the Property Tax Appeal Board are Tommy Peters, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC 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:** \$82,508  
**IMPR.:** \$227,419  
**TOTAL:** \$309,927

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 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 part 1-story and a part 2-story dwelling of wood siding exterior construction with 5,090 square feet of living area.<sup>1</sup> The dwelling was built in 1970 and is approximately 53 years old. The dwelling has an effective age of 1979 and was remodeled in 2001. Features of the home include a 1,435 square foot basement with 1,076 square feet of finished area,<sup>2</sup> central air conditioning, four fireplaces on one stack, and two attached garages

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<sup>1</sup> The parties report the subject to be a 1-story dwelling; however, the Board finds that the supplemental grid analysis submitted by the appellant disclosed the subject has 1,441 square feet of ground floor living area with 5,090 square feet of above ground living area signifying the subject is a part 1-story and part 2-story dwelling which is supported by the property record card presented by the board of review.

<sup>2</sup> The subject's property record card, presented by the board of review, disclosed the subject has a 1,435 square foot basement, 779 square feet of crawl space foundation, and 1,441 square feet of concrete slab foundation which was unrefuted by the appellant.

totaling 1,117 square feet of total building area. The property is located in Highland Park, West Deerfield 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 six equity comparables located in the subject's assessment neighborhood code and within 0.45 of a mile from the subject. The comparables are reported to be improved with 2-story dwellings of brick exterior construction ranging in size from 4,662 to 5,564 square feet of living area. The homes range in age from 38 to 49 years old. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning, either one or three fireplaces, and a garage that ranges in size from 792 to 1,222 square feet of building area. Comparables #2, #3, #5, and #6 each feature inground swimming pools, with comparable #5 also having a tennis court. The comparables have improvement assessments that range from \$197,886 to \$224,156 or from \$38.03 to \$43.71 per square foot of living area.

The appellant provided additional evidence in support of this appeal including a supplemental grid with additional data provided for the six suggested comparables, a map depicting the location of 24 comparable properties in relation to the subject, pictures of the appellant's comparables, a Lack of Uniformity Report, and property record cards for the subject and each of the appellant's comparables. The counsel for the appellant asserted that the closest comparable properties in location relative to the subject were selected, which were on the same block and street as the subject. Counsel also asserted several of the comparables have tennis courts and/or pools, "with their market value being much higher on the open market" but were assessed lower than the subject. 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 \$309,927. The subject property has an improvement assessment of \$227,419 or \$44.68 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the subject's assessment neighborhood code and within 0.21 of a mile from the subject property. The comparables are reported to be improved with 2-story dwellings of brick exterior construction ranging in size from 4,560 to 5,355 square feet of living area. The homes range in age from 43 to 55 years old. The comparables each have a full basement with finished area, central air conditioning, either one or two fireplaces, and a garage that ranges in size from 782 to 850 square feet of building area. Comparable #3 has a tennis court and comparable #4 has a swimming pool. The comparables have improvement assessments that range from \$219,746 to \$261,641 or from \$44.02 to \$49.72 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant asserted that 14 properties in the subject's neighborhood had superior amenities in relation to the subject but were assessed lower than the subject. Counsel specifically cited the subject's wood siding construction and "Crawl Basement" (see Footnote 2.) as unusual for the neighborhood, while noting most of the other properties in the neighborhood had brick construction and a full or partial basement. Counsel further argued that

most of the board of review comparables were located further from the subject than the appellant's comparables and the subject's story height was 1-story (see Footnote 1.) versus the 2-story height of all the comparables. The appellant requested these arguments be considered and a reduction in the subject's assessment be considered.

### **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 not warranted.

The record contains a total of ten suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which is less similar to the subject in age than the other comparables in this record. The Board also gives less weight to the appellant's comparables #2, #3, #5, and #6 as well as board of review comparables #3 and #4 which each having amenities not possessed by the subject, including a swimming pool and/or a tennis court.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 as well as board of review comparables #1 and #2 which are more similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. These three comparables have improvement assessments ranging from \$224,156 to \$261,641 or from \$40.29 to \$49.72 per square foot of living area. The subject's improvement assessment of \$227,419 or \$44.68 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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: March 18, 2025

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Clerk of the Property Tax Appeal Board

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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