



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

APPELLANT: Maria Angelos
DOCKET NO.: 24-00594.001-R-1
PARCEL NO.: 16-09-206-007

The parties of record before the Property Tax Appeal Board are Maria Angelos, 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: \$125,848
IMPR.: \$257,142
TOTAL: \$382,990

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 2024 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 1.5-story dwelling¹ of brick exterior construction with 4,069 square feet of living area. The dwelling was built in 1966 and is approximately 58 years old, with a reported effective age of 1973 due to remodeling in 2003. Features of the home include a basement with 505 square feet of finished area, central air conditioning, two fireplaces, and a 550 square foot garage. The property has a 24,000 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity

¹ The parties differ regarding the subject's design. The Board finds the best evidence of design is found in the board of review's evidence, which includes a property record card with a sketch of the subject home depicting second floor living area.

comparables located within the same assessment neighborhood code as the subject and within 0.54 of a mile from the subject. The comparables are improved with 1-story homes of wood siding or brick exterior construction ranging in size from 3,043 to 5,108 square feet of living area. The dwellings range in age from 56 to 64 years old. Each home has a basement, two of which have 480 or 1,000 square feet of finished area, central air conditioning, a fireplace, and a garage ranging in size from 437 to 546 square feet of building area. The comparables have improvement assessments ranging from \$168,755 to \$263,324 or from \$51.55 to \$56.67 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$222,136.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$382,990. The subject property has an improvement assessment of \$257,142 or \$63.20 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 located within the same assessment neighborhood code as the subject and within 0.51 of a mile from the subject. The comparables are improved with 1.5-story or 2-story homes of brick or wood siding exterior construction ranging in size from 3,796 to 4,133 square feet of living area. The dwellings range in age from 57 to 69 years old. Each home has a basement, two of which have 770 or 1,521 square feet of finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 462 to 840 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$245,299 to \$335,957 or from \$61.91 to \$88.50 per square foot of living area. The board of review noted the subject is superior to the appellant's comparables in bathroom count and basement size. 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 record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in design and/or dwelling size. The Board gives less weight to the board of review's comparable #1, which has an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2, #3, and #4, which are more similar to the subject in design, dwelling size, age, location, and most features, although two comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range

from \$245,299 to \$271,786 or from \$61.91 to \$70.21 per square foot of living area. The subject's improvement assessment of \$257,142 or \$63.20 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 appropriate adjustments to the best comparables for differences from 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.



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: _____

September 16, 2025



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

Maria Angelos, by attorney:
Robert Rosenfeld
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