



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

APPELLANT: Theresa Kortenkamp  
DOCKET NO.: 24-00984.001-R-1  
PARCEL NO.: 06-24-204-069

The parties of record before the Property Tax Appeal Board are Theresa Kortenkamp, 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 a reduction 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:** \$16,993  
**IMPR.:** \$148,451  
**TOTAL:** \$165,444

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 2-story dwelling of wood siding exterior construction with 2,944 square feet of living area. The dwelling is approximately 35 years old. Features of the home include a full 1,603 square foot basement with 1,282 square feet of finished area, central air conditioning, two fireplaces and a garage with 568 square feet of building area. The property has a site with approximately 9,400 square feet of land area and is located in Third Lake, Avon 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 four suggested equity comparables. The comparables are located in the same assessment neighborhood code as the subject and within .14 of a mile from the subject property. The comparables are improved with 2-story dwellings of wood or vinyl siding exterior construction ranging in size from 2,125 to 2,618 square feet of living area. The comparables range in age from 36 to 38 years old. Each comparable has a full basement with finished area, central air conditioning, one fireplace and a garage ranging in size from

400 to 616 square feet of building area. The comparables have improvement assessments that range from \$111,018 to \$126,543 or from \$48.34 to \$52.24 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$148,451 or \$50.42 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 \$181,137. The subject property has an improvement assessment of \$164,144 or \$55.76 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables. The comparables are located in the same assessment neighborhood code as the subject and within .18 of a mile from the subject property. The comparables are improved with 2-story dwellings of wood or vinyl siding exterior construction ranging in size from 2,343 to 2,749 square feet of living area. The dwellings range in age from 30 to 36 years old. Each comparable has a full basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 469 to 817 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$135,875 to \$146,862 or from \$53.42 to \$62.52 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board has given less weight to appellant's comparables #2, #3 and #4 as well as board of review comparables #1 and #2 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with board of review comparable #3. The Board finds that these two comparables are most similar to the subject in location, design, dwelling size, age and some features. These two most similar comparables have improvement assessments of \$126,543 and \$146,862 or \$48.34 and \$53.42 per square foot of living area. The subject's improvement assessment of \$164,144 or \$55.76 per square foot of living area is greater than the two best comparable in this record. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment commensurate with the request is warranted.

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: \_\_\_\_\_

December 23, 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

Theresa Kortenkamp, 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