



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

APPELLANT: Leonard Peterson
DOCKET NO.: 24-01208.001-R-1
PARCEL NO.: 07-32-401-050

The parties of record before the Property Tax Appeal Board are Leonard Peterson, 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: \$27,578
IMPR.: \$184,728
TOTAL: \$212,306

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 one-story dwelling of wood siding exterior construction with 2,064 square feet of living area. The dwelling is approximately 8 years old. Features of the home include a full basement with 1,548 square feet of finished area, 3 bathrooms, central air conditioning, two fireplaces and a 529 square foot garage. The property has an approximately 10,393 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located along the same street and within approximately 315 feet from the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 2,058 to 2,388 square feet of living area. The dwellings are 12 or 16 years old. The

comparables each have a full basement with 1,700 to 2,137 square feet of finished area, 3 or 3½ bathrooms, central air conditioning, a fireplace and a garage ranging in size from 506 to 598 square feet of building area. The comparables have improvement assessments that range from \$172,462 to \$198,120 or from \$78.49 to \$83.80 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$169,665 or \$82.20 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 \$213,699. The subject has an improvement assessment of \$186,121 or \$90.17 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor noting differences between the comparables presented by the appellant and the subject property.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on four equity comparables that have the same assessment neighborhood code as the subject property and are located along the same street and within approximately 445 feet from the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 2,077 to 2,110 square feet of living area. The dwellings are from 8 to 11 years old. The comparables each have a full basement with 1,662 to 1,899 square feet of finished area. Each comparable has 3 or 4½ bathrooms, central air conditioning, a fireplace and a garage ranging in size from 550 to 888 square feet of building area. The comparables have improvement assessments that range from \$182,095 to \$187,271 or from \$86.30 to \$90.16 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted a total of eight comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #4, along with the four comparables submitted by the board of review, which are similar to the subject in location, dwelling size and design. However, each comparable is superior to the subject in basement finish and garage size, and board of review comparable #4 has 1½ additional bathrooms, when compared to the subject, suggesting downward adjustments for these

differences would be required to make the comparables more equivalent to the subject. Likewise, each dwelling has a fewer number of fireplaces and the appellant's comparable #4 is somewhat older than the subject dwelling, suggesting upward adjustments would be necessary for these differences. Nevertheless, the comparables have improvement assessments that range from \$172,462 to \$187,271 or from \$83.80 to \$90.16 per square foot of living area. The subject's improvement assessment of \$186,121 or \$90.17 per square foot of living area falls within the range established by the best comparables in this record in terms of total improvement assessment but slightly above the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences in age and features from 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 improvement assessment is 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: _____

October 21, 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

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COUNTY

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