



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

APPELLANT: Courtenay Ray
DOCKET NO.: 24-01351.001-R-1
PARCEL NO.: 16-36-415-001

The parties of record before the Property Tax Appeal Board are Courtenay Ray, 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: \$76,980
IMPR.: \$139,564
TOTAL: \$216,544

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 and stone exterior construction with 1,886 square feet of living area. The dwelling is 85 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a 420 square foot garage. The property has a 10,510 square foot site and is located in Highland Park, Moraine 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 equity comparables located in the subject's assessment neighborhood and within .45 of a mile of the subject. The comparables consist of 1.75-story or 2-story dwellings of wood siding, brick, or wood siding and stone exterior construction ranging in size from 1,803 to 2,271 square feet of living area. The homes range in age from 83 to 89 years old. Each dwelling has central air

conditioning, one or two fireplaces, a finished basement, and a garage ranging in size from 264 to 544 square feet of building area. The comparables have improvement assessments ranging from \$132,308 to \$140,478 or from \$61.43 to \$73.38 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$124,513 or \$66.02 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 \$243,112. The subject property has an improvement assessment of \$166,132 or \$88.09 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located within the subject's assessment neighborhood and within .43 of a mile of the subject. The comparables consist of 2-story dwellings of brick exterior construction containing either 1,754 or 1,884 square feet of living area. The homes are 74 and 75 years old. Each dwelling has a fireplace, a full basement with one having finished area, and a 308 square foot garage. One comparable has central air conditioning. The comparables have improvement assessments of \$152,114 and \$166,660 or \$86.72 and \$88.46 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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1 and #2, which differ from the subject in dwelling size. The Board also gives less weight to the two comparables presented by the board of review, which differ from the subject in age, one of which lacks central air conditioning, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, which are similar to the subject in age, location, dwelling size, and features. These two comparables have improvement assessments of \$132,308 and \$136,837 or \$67.41 and \$73.38 per square foot of living area. The subject's improvement assessment of \$166,132 or \$88.09 per square foot of living area is above the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: _____

January 20, 2026



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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