



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nell Thorpe  
DOCKET NO.: 24-01385.001-R-1  
PARCEL NO.: 16-15-104-026

The parties of record before the Property Tax Appeal Board are Nell Thorpe, 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:** \$58,424  
**IMPR.:** \$115,601  
**TOTAL:** \$174,025

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 1,716 square feet of living area. The dwelling was constructed in 1955 and is approximately 69 years old. Features of the home include a 1,716 square foot basement, central air conditioning, a fireplace and a garage with 322 square feet of building area. The property has an approximately 15,067 square foot site and is located in Highland Park, Moraine 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 within approximately .33 of a mile from the subject property. The comparables are improved with one-story dwellings of brick and wood siding exterior construction ranging in size from 1,519 to 1,879 square feet of living area. The dwellings are 68 or 69 years old. The

comparables each have a basement ranging in size from 794 to 874 square feet, central air conditioning and either a 345 or a 368 square foot garage. Comparable #2 has a fireplace. The comparables have improvement assessments that range from \$95,199 to \$115,528 or from \$61.48 to \$62.67 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$106,636 or \$62.14 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 \$174,025. The subject has an improvement assessment of \$115,601 or \$67.37 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within approximately .66 of a mile from the subject property. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,706 to 1,759 square feet of living area. The dwellings are from 68 to 70 years old. The comparables each have a basement ranging in size from 700 to 1,288 square feet, two of which have 528 or 560 square feet of finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 246 to 418 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$116,978 to \$138,439 or from \$68.57 to \$78.70 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board has given less weight to board of review comparables #2 and #3 which have basement finish and/or an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's four comparables, along with board of review comparable #1, which are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds each dwelling has a considerably smaller basement size and three of the appellant's four comparables lack a fireplace, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$95,199 to \$116,978 or from \$61.48 to \$68.57 per square foot of living area. The subject property has an improvement assessment of \$115,601 or \$67.37 per square foot of living area, which falls within the range established by the best comparables in the record. After

considering 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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



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Member



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Member



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Member

DISSENTING: \_\_\_\_\_

**C E R T I F I C A T I O N**

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

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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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