



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

APPELLANT: Karen Timko
DOCKET NO.: 24-01387.001-R-1
PARCEL NO.: 16-29-203-024

The parties of record before the Property Tax Appeal Board are Karen Timko, 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: \$56,963
IMPR.: \$152,720
TOTAL: \$209,683

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 two-story dwelling of brick and wood siding exterior construction with 2,360 square feet of living area. The dwelling was constructed in 1969 and is approximately 55 years old. Features of the home include a 1,240 square foot basement, central air conditioning, a fireplace and a garage with 440 square feet of building area. The property has an approximately 18,351 square foot site and is located in Deerfield, West Deerfield Township, Lake County.¹

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 .39 of a mile from the subject property. The comparables are

¹ The subject's site size is found in the appellant's evidence, which was not refuted by the board of review.

improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,583 to 2,890 square feet of living area. The dwellings are from 56 to 59 years old. The comparables each have a basement ranging in size from 557 to 940 square feet, central air conditioning, a fireplace and either a 441 or a 460 square foot garage. The comparables have improvement assessments that range from \$150,393 to \$173,086 or from \$58.06 to \$59.89 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$139,275 or \$59.01 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 \$209,683. The subject has an improvement assessment of \$152,720 or \$64.71 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 .02 of a mile from the subject property, two of which are also along the same street as the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior construction each containing 2,360 square feet of living area. The dwellings are 55 or 56 years old. The comparables each have a 1,240 square foot basement, one of which has 1,012 square feet of finished area. Each comparable has central air conditioning, a fireplace and a garage with either 420 or 440 square feet of building area. The comparables have improvement assessments that range from \$149,643 to \$182,973 or from \$63.41 to \$77.53 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 the appellant's comparables due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the three comparables submitted by the board of review, which are more similar to the subject in location and similar, if not identical, to the subject in dwelling size, design, age and some features. The Board finds board of review comparable #1 has basement finish, unlike the subject, suggesting a downward adjustment for this difference would be required to make the comparable more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$149,643 to \$182,973 or from \$63.41 to \$77.53 per square foot of living area. The subject property has an

improvement assessment of \$152,720 or \$64.71 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.



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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