



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kathryn Taylor  
DOCKET NO.: 24-01536.001-R-1  
PARCEL NO.: 10-34-304-013

The parties of record before the Property Tax Appeal Board are Kathryn Taylor, the appellant, by Robert Rosenfeld, attorney-at-law 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:

<b>LAND:</b>	\$36,445
<b>IMPR.:</b>	\$234,720
<b>TOTAL:</b>	\$271,165

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 is improved with a two-story dwelling of stone exterior construction containing 3,903 square feet of living area. The dwelling was constructed in 2017 and is approximately 7 years old. Features of the property include a full basement with 1,085 square feet of finished area, central air conditioning, five bathrooms, and an attached garage with 841 square feet of building area. The property has a site with approximately 40,000 square feet of land area and is located in Hawthorn Woods, Fremont Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of brick, wood siding and stone, or wood siding and brick exterior construction that range in size from 3,811 to 4,467 square feet of living area. The dwellings range in age from 6 to 16 years old. Each property has a full basement with one

being a walk-out style and two having finished area. Each comparable has central air conditioning, and a garage ranging in size from 640 to 784 square feet of building area. Two comparables have one or two fireplaces, and each property has 2½, 3½ or 4 bathrooms. These properties have the same neighborhood code as the subject and are located from .13 to .31 of a mile from the subject. The appellant's comparables have improvement assessments ranging from \$214,657 to \$243,519 or from \$54.52 to \$57.82 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$219,280.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$271,165. The subject property has an improvement assessment of \$234,720 or \$60.14 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 improved with two-story dwellings of stone exterior construction that range in size from 3,820 to 3,886 square feet of living area. The dwellings range in age from 6 to 8 years old. Each property has a full basement with one having 1,409 square feet of finished area, central air conditioning, one fireplace, 3½ or 4½ bathrooms and a garage with either 839 or 935 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .07 to .35 of a mile from the subject property. These properties have improvement assessments ranging from \$228,513 to \$237,683 or from \$59.22 to \$61.18 per square foot of living area.

### **Conclusion of Law**

The appellant 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 information on seven equity comparables that are similar to the subject in location and style. The Board gives less weight to appellant's comparable #3 due to differences from the subject dwelling in age and size. The remaining comparables range in size from 3,811 to 4,189 square feet of living area and in age from 6 to 8 years old. The comparables vary from the subject in features that would require adjustments to make them more equivalent to the subject. Each comparable has fewer bathrooms than the subject and four comparables have unfinished basements, unlike the subject, suggesting each would require an upward adjustment to make them more equivalent to the subject for these dissimilarities. Conversely, four of the comparables each have one fireplace, unlike the subject, necessitating downward adjustments to make the comparables more equivalent to the subject for this difference. Three comparables have smaller garages than the subject suggesting upward adjustments would be appropriate while one comparable has a larger garage than the subject indicating a downward adjustment would be proper. These six comparables have improvement assessments that range from \$214,657 to \$237,683 or from \$56.06 to \$61.18 per square foot of living area. The subject's improvement

assessment of \$234,720 or \$60.14 per square foot of living area falls within the range established by the best comparables in this record.

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 all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record, after considering the appropriate adjustments to the best comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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**

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

**APPELLANT**

Kathryn Taylor, 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