



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

APPELLANT: Danijela Dobric
DOCKET NO.: 24-02041.001-R-1
PARCEL NO.: 16-08-202-007

The parties of record before the Property Tax Appeal Board are Danijela Dobric, 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: \$137,221
IMPR.: \$194,899
TOTAL: \$332,120

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 1-story dwelling of brick exterior construction with 3,397 square feet of living area. The dwelling is approximately 38 years old. Features of the home include 3 full and 2 half-bathrooms, a full finished basement, central air conditioning, 2 fireplaces, and a garage containing 992 square feet of building area. The property has an approximately 60,110 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of this appeal. In support of this argument, the appellant submitted information on four equity comparables located within .91 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 1-story or 2-story dwellings of wood siding or brick and wood siding construction ranging in size from 3,386 to

4,080 square feet of living area and ranging in age from 38 to 47 years old. The comparables feature from 2 to 5 full bathrooms, with four comparables each having either 1 or 3 additional half-baths. Each comparable has central air conditioning, 2 or 3 fireplaces, and a garage ranging in size from 775 to 849 square feet of building area. Comparable #2 also has an inground swimming pool. The comparables have improvement assessments ranging from \$183,254 to \$213,709 or from \$48.99 to \$54.12 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$332,120. The subject property has an improvement assessment of \$194,899 or \$57.37 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 which were also submitted by the appellant as comparables #4, #3, and #2, respectively. The comparables are improved with 1-story or 2-story dwellings of wood siding or brick exterior construction that range from 3,386 to 4,080 square feet of living area and range in age from 38 to 47 years old. The comparables feature from 2.5 to 5.5 bathrooms, a full finished basement, central air conditioning, 2 or 3 fireplaces, and a garage ranging in size from 775 to 837 square feet of building area. The comparables have improvement assessments ranging from \$183,254 to \$213,709 or from \$52.38 to \$54.12 per square foot of living area.

Conclusion of Law

The taxpayer contends improvement 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 improvement assessment is not warranted.

The parties submitted a total of four suggested equity comparables (three of which are common comparables) in support of their respective positions before the Property Tax Appeal Board. The Board finds that all but 1 comparable (appellant's comparable #4/board of review comparable #1) differ significantly from the subject in dwelling size and/or being 2-story design, differing from the subject's 1-story style dwelling. As to appellant's comparable #4/board of review comparable #1, this comparable has a higher bathroom count relative to the subject dwelling but has a smaller finished basement area and a smaller garage. The remaining comparables have even more significant differences from the subject thus requiring substantial upward and downward adjustments in order to make them more equivalent to the subject dwelling. Nevertheless, the comparables in this record have improvements ranging from \$183,254 to \$213,709 or from \$48.99 to \$54.12 per square foot of living area. The subject's improvement assessment of \$194,899 or \$57.37 per square foot of living area falls within the range established by all the comparables in the record in terms of overall improvement assessment, and above the range on a per square foot of living area basis. However, the subject's slightly higher assessment

on a per square foot basis appears logical given its smaller dwelling size than 3 of the 4 comparables in this record and given the principal of economies of scale which establishes that, all else being equal, the smaller the dwelling size, the higher the price per square foot of living area and, conversely, the larger the dwelling size, the smaller the price per square foot.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Therefore, based on this record, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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:

April 21, 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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