



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

APPELLANT: Cecelia Gottman
DOCKET NO.: 24-02042.001-R-1
PARCEL NO.: 16-04-103-018

The parties of record before the Property Tax Appeal Board are Cecelia Gottman, 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: \$232,927
IMPR.: \$238,723
TOTAL: \$471,650

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 brick exterior construction with 3,456 square feet of living area. The dwelling is approximately 58 years old. Features of the home include 3 full and 2 half-bathrooms, a full basement with 1,296 square feet of finished area, central air conditioning, 2 fireplaces, and a garage containing 918 square feet of building area. The property has an approximately 69,700 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 .95 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of wood siding or brick and stucco construction ranging in size from 2,648 to 4,095 square feet

of living area and ranging in age from 61 to 70 years old. The comparables feature from 2 to 4 full bathrooms and 1 or 2 half-baths. Each comparable has central air conditioning, 1 to 4 fireplaces, and a garage ranging in size from 420 to 750 square feet of building area. The comparables have improvement assessments ranging from \$167,596 to \$258,946 or from \$61.53 to \$63.29 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 \$471,650. The subject property has an improvement assessment of \$238,723 or \$69.07 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 located within .84 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 1.75-story or 2-story dwellings of wood siding or brick exterior construction that range from 2,897 to 3,178 square feet of living area and range in age from 57 to 63 years old. The comparables feature 3, 4, or 4.5 bathrooms and a full basement, two of which have 1,092 and 1,143 square feet of finished area. Each comparable also has central air conditioning, 1 or 2 fireplaces, and a garage ranging in size from 506 to 560 square feet of building area. Additionally, comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$206,773 to \$225,203 or from \$70.86 to \$71.66 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 seven suggested equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #3 and #4, along with board of review comparables #2 and #3 based on their significantly differing dwelling sizes relative to the subject dwelling. Additionally, board of review comparable #2 lacks a finished basement, dissimilar to the subject's finished basement, and board of review comparable #3 has an inground swimming pool which the subject property lacks.

On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #1 and #2, along with board of review comparable #1 which are most similar overall to the subject in location, design, dwelling size, and features. However, each of these comparables is older in age, has a smaller finished basement area, and has a significantly smaller

garage relative to the subject. These differences from the subject require upward adjustments to the comparables in order to make them more equivalent to the subject. The best comparables in this record have improvement assessments ranging from \$225,203 to \$238,231 or from \$61.53 to \$70.86 per square foot of living area. The subject's improvement assessment of \$238,723 or \$69.07 per square foot of living area falls slightly above the range established by the most similar comparables in the record in terms of overall improvement assessment, and is within the range on a per square foot of living area basis.

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:

May 19, 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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