



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

APPELLANT: Richard Tolan
DOCKET NO.: 24-02046.001-R-1
PARCEL NO.: 16-24-302-012

The parties of record before the Property Tax Appeal Board are Richard Tolan, 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: \$184,541
IMPR.: \$608,418
TOTAL: \$792,959

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 stone and stucco exterior construction with 7,003 square feet of living area. The dwelling was built in 1960 and has an effective age built of 2010 (or 14 years old) due to remodeling and additions completed in 2020.¹ Features of the home include 6.5 bathrooms, a partially finished basement, central air conditioning, 2 fireplaces, and a garage containing 800 square feet of building area. The property has an approximately 43,020 square foot site and is located in Highland Park, Moraine 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 .83 of a mile from the subject and within the same assessment

¹ The information regarding the subject's renovation and effective age was gleaned from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

neighborhood code as the subject property. The comparables are described as 2-story or 2.5-story dwellings of varying exterior finishes ranging in size from 5,525 to 8,152 square feet of living area and ranging in age from 16 to 100 years old. The comparables feature 4 or 5 full bathrooms and 1 or 2 half-baths. Each comparable has a basement, three of which are partially finished. Each comparable also has central air conditioning, 1 to 4 fireplaces, and a garage ranging in size from 522 to 946 square feet of building area. Comparable #3 is describes as also featuring a “pool” amenity. The comparables have improvement assessments ranging from \$375,473 to \$660,733 or from \$63.09 to \$81.05 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 \$792,959. The subject property has an improvement assessment of \$608,418 or \$86.88 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .86 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 2.5-story dwellings of varying exterior construction that range in size from 6,793 to 7,464 square feet of living area and range in age from 20 to 100 years old. The comparables each feature 5, 6.5, or 7 bathrooms, partially finished basement, central air conditioning, 1 to 4 fireplaces, and a garage ranging in size from 750 to 1,061 square feet of building area. Additionally, comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$651,309 to \$739,249 or from \$87.26 to \$110.95 per square foot of living area. The board of review also submitted a copy of the building permit issued in 2018 for extensive renovations and additions with an estimated increase from 4,151 to 7,683 square feet of living area and an estimated value of \$200,000.

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 eight suggested equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #3 based on their significantly smaller dwelling sizes relative to the subject dwelling. Additionally, appellant's comparable #1 along with board of review comparable #2 are each reported to be 100 years old which is significantly older than the subject's actual age of 64 and effective age of 14 years old, and appellant's comparable #3 and board of review comparable #2 each feature a swimming pool which the subject lacks. Finally, the Board gave

reduced weight to appellant's comparable #4 due to its lack of a finished basement which is a feature of the subject dwelling.

On this record, the Board finds the remaining comparables (which includes appellant's comparable 2, along with board of review comparables #1, #3, and #4) to be most similar overall to the subject in terms of location, design, age, dwelling size, and finished basement area. The best comparables in this record have improvement assessments ranging from \$530,622 to \$739,249 or from \$67.90 to \$110.95 per square foot of living area. The subject's improvement assessment of \$608,418 or \$86.88 per square foot of living area falls well within the range established by the most similar comparables in the record both in terms of overall improvement assessment, and on a per square foot of living area basis. In addition, given the subject's renovations/addition, the subject dwelling has the newest effective age than the best comparables in this record.

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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