



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

APPELLANT: Lisa Lendvay
DOCKET NO.: 24-02047.001-R-1
PARCEL NO.: 13-02-402-002

The parties of record before the Property Tax Appeal Board are Lisa Lendvay, 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: \$39,307
IMPR.: \$184,904
TOTAL: \$224,211

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 frame construction with 2,020 square feet of living area. The dwelling was built in 1988 and is approximately 36 years old. Features of the home include 3 bathrooms, a partially finished walkout basement, central air conditioning, 1 fireplace, and a garage containing 673 square feet of building area. The property has an approximately 75,196 square foot site and is located in Barrington, Cuba 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 1.05 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 1-story dwellings of brick or brick and frame exterior construction ranging in size from 2,264 to 3,266 square feet

of living area and ranging in age from 37 to 43 years old. The comparables feature 3 full bathrooms, with two dwellings also having either one or three half-baths. Each comparable also has a partially finished basement (three being walkout-style), central air conditioning, 2 or 3 fireplaces, and a garage ranging in size from 617 to 974 square feet of building area. The comparables have improvement assessments ranging from \$175,345 to \$255,708 or from \$65.23 to \$88.38 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 \$224,211. The subject property has an improvement assessment of \$184,904 or \$91.54 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 where board of review comparable #3 is the same property as appellant's comparable #4. The comparables are located within 1.05 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of frame or brick construction that range in size from 2,045 to 2,264 square feet of living area and were built from 1983 to 1987. The comparables each feature 3 full bathrooms with one home having an additional half-bath. Each dwelling has a partially finished basement, central air conditioning, 2 or 3 fireplaces, and a garage ranging in size from 617 to 954 square feet of building area. The comparables have improvement assessments ranging from \$191,168 to \$200.097 or from \$88.38 to \$93.87 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 to the Property Tax Appeal Board a total of six suggested equity comparables including one common comparable. The Board gave less weight to appellant's comparables #1, #2, and #3 based on their significantly larger dwelling sizes relative to the subject dwelling.

On this record, the Board finds the best evidence of assessment equity to be the comparables submitted by the board of review (which includes the parties' common comparable) as these dwellings are most similar overall to the subject in location, design, age, dwelling size, and features. The best comparables in this record have improvement assessments ranging from \$191,168 to \$200.097 or from \$88.38 to \$93.87 per square foot of living area.

The subject's improvement assessment of \$184,904 or \$91.54 per square foot of living area falls below 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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