



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

APPELLANT: Myretta Taylor  
DOCKET NO.: 24-02150.001-R-1  
PARCEL NO.: 12-28-301-036

The parties of record before the Property Tax Appeal Board are Myretta Taylor, 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 **a reduction** 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:** \$76,309  
**IMPR.:** \$610,983  
**TOTAL:** \$687,292

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 part two-story and part one-story dwelling<sup>1</sup> of frame exterior construction with 3,573 square feet of living area. The dwelling was constructed in 2019 and is approximately 5 years old. Features of the home include a basement, central air conditioning, 4½ bathrooms and a garage with 528 square feet of building area. The property has a 6,890 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are

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<sup>1</sup> The Board finds the best evidence of the subject dwelling's story height is found in the schematic diagram depicted in the subject's property information printout submitted by the board of review, which was not refuted by the appellant.

located within the same block and .1 of a mile from the subject property, one of which is located along the same street as the subject. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,274 to 4,152 square feet of living area. The dwellings are 4 or 5 years old. Each comparable has a basement, central air conditioning, 3½ or 4½ bathrooms and a garage ranging in size from 460 to 572 square feet of building area. The comparables have improvement assessments that range from \$542,742 to \$612,760 or from \$136.00 to \$169.21 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$568,357 or \$159.07 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$701,645. The subject has an improvement assessment of \$625,336 or \$175.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables that have the same assessment neighborhood code as the subject and are located within the same block as the subject property. The board of review's comparable #2 is the same property as the appellant's comparable #3, which was previously described. The board of review's comparable #1 is improved with a two-story dwelling of frame exterior construction containing 3,593 square feet of living area. The dwelling was built in 2020 and has a basement, central air conditioning, 4½ bathrooms and a garage with 528 square feet of building area. The comparable has an improvement assessment of \$626,467 or \$174.36 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five equity comparables for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to the appellant's comparables #2 and #4 due to differences from the subject dwelling in size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3, along with board of review comparables #1 and #2, which includes the parties' common comparable. The Board finds these three comparables are overall more similar to the subject in location, dwelling size, age and some features. The comparables have improvement assessments that range from \$602,882 to \$626,467 or from \$165.30 to \$174.36 per square foot of living area. The subject property's improvement assessment of \$625,336 or \$175.02 per square foot of living area falls at the upper end of the range established by the best comparables in the record in terms

of total improvement assessment and above the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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:

March 17, 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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COUNTY

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