



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

APPELLANT: Anna Theodore  
DOCKET NO.: 24-02154.001-R-1  
PARCEL NO.: 12-31-201-003

The parties of record before the Property Tax Appeal Board are Anna Theodore, 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:** \$152,335  
**IMPR.:** \$535,937  
**TOTAL:** \$688,272

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 one-story and part two-story dwelling<sup>1</sup> of frame exterior construction with 4,639 square feet of living area. The dwelling was constructed in 2014 and is approximately 10 years old. Features of the home include a 3,437 square foot basement, central air conditioning and a garage with 971 square feet of building area. The property has a 46,566 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. The

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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.

comparables are improved with two-story dwellings of frame exterior construction ranging in size from 4,447 to 6,090 square feet of living area. The dwellings are from 6 to 19 years old. Each comparable has a 2,273 to a 3,355 square foot basement, central air conditioning and a garage ranging in size from 736 to 933 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$449,966 to \$725,810 or from \$98.53 to \$119.18 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$535,937 or \$115.53 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 \$788,271. The subject has an improvement assessment of \$635,936 or \$137.08 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. The comparables are improved with two-story dwellings of frame exterior construction containing 5,437 and 5,712 square feet of living area that were built in 2015 and 2021, respectively. Each comparable has a 2,411 or a 2,893 square foot basement, central air conditioning and a garage with 938 or 1,056 square feet of building area. The comparables have improvement assessments of \$775,567 and \$800,139 or \$140.08 and \$142.65 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 six equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #2, as well as board of review comparables #1 and #2 due to their considerably larger dwelling sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3 and #4, which have the same assessment neighborhood code as the subject and are overall more similar to the subject in dwelling size and age but have other features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$449,966 to \$529,399 or from \$98.53 to \$119.05 per square foot of living area. The subject property's improvement assessment of \$635,936 or \$137.08 per square foot of living area falls above the range established by the best comparables in the record both in terms of total improvement assessment and 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 commensurate with the appellant's request 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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