



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

APPELLANT: Robert Troxel
DOCKET NO.: 24-02155.001-R-1
PARCEL NO.: 12-28-316-004

The parties of record before the Property Tax Appeal Board are Robert Troxel, 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: \$113,119
IMPR.: \$53,740
TOTAL: \$166,859

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 1.5-story dwelling¹ of frame exterior construction with 1,119 square feet of living area. The dwelling was constructed in 1923 and is approximately 101 years old. Features of the home include a basement, central air conditioning and a garage with 408 square feet of building area. The property has a 10,675 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 6,785 to

¹ 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.

8,750 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 980 to 1,724 square feet of living area. The dwellings are from 84 to 123 years old. Each comparable has a basement, two comparables have central air conditioning and three comparables each have a garage ranging in size from 240 to 480 square feet of building area. The comparables sold from March 2023 to January 2024 for prices ranging from \$274,900 to \$615,000 or from \$280.51 to \$402.14 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$127,378, which would reflect a market value of \$382,172 or \$341.53 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,859. The subject's assessment reflects a market value of \$500,627 or \$447.39 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on two comparable properties that have the same assessment neighborhood code as the subject. The comparables have sites with either 7,423 or 8,007 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction containing 1,080 and 1,248 square feet of living area, respectively. The dwellings were built in 1900 or 1924. Each comparable has a basement and a garage with 247 or 396 square feet of building area. Comparable #2 has central air conditioning. The comparables sold in May 2022 and April 2024 for \$574,000 and \$578,000 or for \$459.94 and \$535.19 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4 due to their substantially larger dwelling sizes and/or newer ages, when compared to the subject. The Board has also given less weight to the appellant's comparable #3, which appears to be an outlier due to its significantly lower sale price of \$274,900 or \$280.51 per square foot of living area, including land, in relation to the other sales in the record. The Board has given reduced weight to board of review comparable #1

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

due to its sale date occurring in 2022, less proximate in time to the lien date at issue than other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparable #2, which sold more proximate in time to the January 1, 2024 assessment date at issue and are overall more similar to the subject dwelling in size. However, the Board finds both comparables have smaller site sizes, when compared to the subject, the appellant's comparable #2 lacks central air conditioning and a garage, both features of the subject, and board of review comparable #2 is 23 years older than the subject dwelling. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in January and April 2024 for prices of \$450,000 and \$574,000 or for \$402.14 and \$459.94 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$500,627 or \$447.39 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both in terms of overall market value and on a price per square foot of living area basis, including land. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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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