



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

APPELLANT: Gareth Brown  
DOCKET NO.: 24-02377.001-R-1  
PARCEL NO.: 12-32-300-008

The parties of record before the Property Tax Appeal Board are Gareth Brown, 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:** \$153,756  
**IMPR.:** \$707,000  
**TOTAL:** \$860,756

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 frame exterior construction with 5,437 square feet of living area. The dwelling was constructed in 2015 and is approximately 9 years old. Features of the home include a basement, central air conditioning and a 938 square foot garage. The property has an approximately 47,000 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 located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 5,708 to 7,830 square feet of living area and are 8 to 16 years old. Each comparable has a basement, central air conditioning and a garage ranging in size from 726 to 933 square feet of

building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$354,000 to \$725,810 or from \$62.02 to \$119.18 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$675,568 or \$124.25 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 \$929,323. The subject has an improvement assessment of \$775,567 or \$142.65 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of frame exterior construction with 4,639 or 5,712 square feet of living area that were built in 2014 and 2021. Each comparable has a basement, central air conditioning and a 971 or 1,056 square foot garage. The comparables have improvement assessments of \$635,936 and \$800,139 or \$137.08 and \$140.08 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 appellant 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 gives less weight to appellant comparables #1, #2 and #3 along with board of review comparable #1 which are less similar to the subject in age, dwelling size and/or feature an inground swimming pool in contrast to the subject.

The Board finds the best evidence of assessment equity to be appellant comparable #4 and board of review comparable #2 which are most similar to the subject in age, design and features. However, these two properties present varying degrees of similarity to the subject in dwelling size, suggesting adjustments are needed to make these comparables more equivalent to the subject. These two comparables have improvement assessments of \$635,936 and \$725,810 or \$119.18 and \$137.08 per square foot of living area. The subject's improvement assessment of \$775,567 or \$142.65 per square foot of living area falls above the two best comparables in this record. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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:

April 21, 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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