



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

APPELLANT: Lauren and Jason Rosen
DOCKET NO.: 24-02475.001-R-1
PARCEL NO.: 14-02-201-014

The parties of record before the Property Tax Appeal Board are Lauren and Jason Rosen, the appellants, by attorney Brianna L. Golan, of Golan Christie Taglia LLP in Chicago; 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: \$33,024
IMPR.: \$172,895
TOTAL: \$205,919

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of frame exterior construction with 3,229 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement, central air conditioning, three full baths, one half bath, a fireplace, a garage with 782 square feet of building area and an inground swimming pool. The property has a 43,318 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .62 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,720 to 3,574 square feet of living area. The dwellings were built from 1994 to 2000. Each comparable has a basement, central air conditioning, two or three

full baths, one half bath, a fireplace and a garage ranging in size from 650 to 800 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$137,476 to \$173,968 or from \$46.58 to \$50.84 per square foot of living area. Based on this evidence, the appellants' requested that the subject's improvement assessment be reduced to \$159,125 or \$49.28 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 \$205,919. The subject property has an improvement assessment of \$172,895 or \$53.54 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .45 of a mile from the subject property. The comparables are improved with two-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,044 to 3,497 square feet of living area. The dwellings were built from 1987 to 2003. Each comparable has a basement, central air conditioning, three or four half baths, one or two half baths, one or two fireplaces and a garage ranging in size from 609 to 1,045 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables have improvement assessments that range from \$164,069 to \$186,486 or from \$53.33 to \$53.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine comparables for the Board's consideration. The Board has given less weight to the appellants' comparables #1, #2, #4 and #5, as well as board of review comparables #1 and #4, which lack an inground swimming pool, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #3 and board of review comparables #2 and #3, which have inground swimming pools, like the subject and are relatively similar to the subject in location, dwelling size and design. However, the Board finds all three dwellings are inferior to the subject in age and have varying degrees of similarity when compared to the subject in other features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables have improvement assessments that range from \$164,069 to \$168,934 or from \$46.58 to \$53.90 per square foot of living area. The subject's improvement assessment of \$172,895 or \$53.54 per square foot of living area falls above the range established by the best comparables in this record in terms of total improvement assessment and within the range on a

per square foot of living area basis. The subject's higher overall improvement assessment appears to be justified given the subject dwelling's newer age. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented.

Based on this record, the Board finds a reduction in the subject's assessment is not 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:

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

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