



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

APPELLANT: Matthew Anderson
DOCKET NO.: 24-02497.001-R-1
PARCEL NO.: 16-04-104-002

The parties of record before the Property Tax Appeal Board are Matthew Anderson, 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: \$311,145
IMPR.: \$370,530
TOTAL: \$681,675

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 brick exterior construction with 4,117 square feet of living area. The dwelling is approximately 36 years old. Features of the home include a 2,178 square foot basement with 1,089 square feet of finished area, five full bathrooms, one half bathroom, four fireplaces and a garage with 1,383 square feet of building area. The property has an approximately 164,657 square foot site and is located in Lake Forest, West Deerfield 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 located within approximately .52 of a mile from the subject property, one of which is also along the same street as the subject. The comparables are improved with 1.75-story or 2-story

dwelling of brick and brick or wood siding exterior construction ranging in size from 3,728 to 5,614 square feet of living area. The dwellings are from 20 to 40 years old. The comparables each have a 1,456 to 3,035 square foot basement, one of which has 304 square feet of finished area. Each comparable has central air conditioning, three or four full bathrooms, one to five fireplaces and a garage ranging in size from 640 to 805 square feet of building area. Three comparables each have an additional half bathroom. Comparable #4 has an inground swimming pool. The comparables have improvement assessments that range from \$321,123 to \$416,206 or from \$70.94 to \$87.34 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$321,228 or \$78.02 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 \$706,958. The subject has an improvement assessment of \$395,813 or \$96.14 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within approximately .89 of a mile from the subject property. The comparables are improved with 1.75-story dwellings of brick or wood siding exterior construction ranging in size from 3,983 to 4,215 square feet of living area. The dwellings are 16 or 17 years old. The comparables each have a 2,071 to 2,292 square foot basement, two of which have 1,553 or 1,565 square feet of finished area. Each comparable has central air conditioning, four full bathrooms, two or five fireplaces and a garage ranging in size from 693 to 846 square feet of building area. Two comparables each have an additional half bathroom. The comparables have improvement assessments ranging from \$383,886 to \$412,571 or from \$96.38 to \$102.48 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 seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 due to their larger dwelling sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, along with the three comparables submitted by the board of review, which are similar to the subject in location and dwelling size. However, the Board finds the four of the five dwellings are 16 to 20 years newer than the subject dwelling, suggesting downward adjustments for this

difference would be necessary to make these comparables more equivalent to the subject. Additionally, all five comparables have varying degrees of similarity when compared to the subject in bathroom count, fireplace count, basement size, basement finish and garage size, and the appellant's comparable #4 has an inground swimming pool, unlike the subject. These differences suggests further adjustments would be required. Nevertheless, the comparables have improvement assessments that range from \$321,123 to \$412,571 or from \$77.72 to \$102.48 per square foot of living area. The subject property's improvement assessment of \$395,813 or \$96.14 falls within the range established by the best comparables in the record. However, after considering adjustments to the best comparables for differences from the subject in age and other features, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Matthew Anderson, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085