



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

APPELLANT: Scott Burkhalter
DOCKET NO.: 24-02501.001-R-1
PARCEL NO.: 10-34-302-023

The parties of record before the Property Tax Appeal Board are Scott Burkhalter, 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: \$36,628
IMPR.: \$270,749
TOTAL: \$307,377

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 two-story dwelling of brick exterior construction with 4,400 square feet of living area. The dwelling was constructed is approximately 9 years old. Features of the home include a basement, central air conditioning, a fireplace and a garage with 1,156 square feet of building area. The property has an approximately 40,999 square foot site and is located in Hawthorn Woods, Fremont 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 .18 of a mile from the subject property. The comparables are improved with one-story or two-story dwellings of brick exterior construction ranging in size from 4,325 to 4,628 square feet of living area. The dwellings are 16 or 17 years old. Each comparable has a

basement, central air conditioning, one or two fireplaces and a garage ranging in size from 667 to 899 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments that range from \$243,519 to \$263,583 or from \$54.52 to \$56.95 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$246,180 or \$55.95 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 \$307,377. The subject has an improvement assessment of \$270,749 or \$61.53 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 .15 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or stone exterior construction ranging in size from 3,781 to 4,778 square feet of living area. The homes range in age from 8 to 16 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 881 to 1,030 square feet of building area. The comparables have improvement assessments that range from \$245,401 to \$285,751 or from \$59.81 to \$64.90 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #3 due to its dissimilar one-story design, when compared to the subject's two-story design and the appellant's comparable #4 as it has an inground swimming pool, unlike the subject. The Board has given reduced weight to board of review comparables #1 and #2, which have basement finish, not a feature of the subject and/or a smaller dwelling size, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2, along with board of review comparable #3, which are similar to the subject in location, dwelling size, design and some features. However, the Board finds all three comparable are inferior to the subject dwelling in age, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. These three comparables have improvement assessments ranging from \$243,519 to \$280,179 or from \$54.52 to \$64.80 per square foot of living area. The subject's improvement assessment of \$270,749 or \$61.53 per

square foot of living area falls within the range established by the best comparables in this 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 appellant 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

AGENCY

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

APPELLANT

Scott Burkhalter, 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