



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

APPELLANT: Debra Kravitz  
DOCKET NO.: 24-02616.001-R-1 through 24-02616.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Debra Kravitz, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
24-02616.001-R-1	16-36-205-095	700	0	\$700
24-02616.002-R-1	16-36-205-096	111,881	136,460	\$248,341

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 two parcels that are improved with a two-story dwelling of brick and wood siding exterior construction with 2,704 square feet of living area. The dwelling was constructed in 1935 and is approximately 89 years old. Features of the home include a basement, central air conditioning, a fireplace and a garage with 491 square feet of building area. The property has a site with a combined total of 14,287 square feet of land and is located in Highland Park, Moraine Township, Lake County.<sup>1</sup>

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

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<sup>1</sup> The appellant reported the subject's two parcels have a combined total of 14,287 square feet of land area, which was not refuted by the board of review.

located within .48 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,808 to 2,976 square feet of living area. The dwellings are from 59 to 100 years old. The comparables each have a basement, two of which have finished area. Three comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 214 to 552 square feet of building area. The comparables have improvement assessments that range from \$127,014 to \$137,358 or from \$45.23 to \$48.08 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$126,229 or \$46.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for each parcel disclosing the total combined assessment for the subject of \$249,041. The subject has an improvement assessment of \$136,460 or \$50.47 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 .61 of a mile from the subject property. The comparables are improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 2,775 to 2,784 square feet of living area. The dwellings are 78 to 86 years old. The comparables each have a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 360 to 528 square feet of building area. The comparables have improvement assessments ranging from \$149,644 to \$185,465 or from \$53.85 to \$66.62 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 parties submitted eight equity comparables for the Board's consideration. The Board has given less weight to appellant's comparable #1 due to its considerably newer dwelling age, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3, along with the four comparables submitted by the board of review, which are overall more similar to the subject in location, dwelling size, design and age. However, the comparables have other features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$135,549 to \$185,465 or from \$46.16 to \$66.62 per square foot of living area. The subject property's

improvement assessment of \$136,460 or \$50.47 per square foot of living area falls within the range established by the best comparables in the record. 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 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:

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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