



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

APPELLANT: Robert and Susan Ross
DOCKET NO.: 24-02723.001-R-1
PARCEL NO.: 16-04-409-015

The parties of record before the Property Tax Appeal Board are Robert and Susan Ross, 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: \$104,874
IMPR.: \$202,333
TOTAL: \$307,207

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 2-story dwelling of brick exterior construction with 3,571 square feet of living area. The dwelling was constructed in 1966 and is 58 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 512 square foot garage. The property has a 20,000 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellants contend assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables located in the subject's assessment neighborhood and within .56 of a mile of the subject. The comparables consist of 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,144 to 4,060 square feet of living area. The homes were built from 1954 to 1969. Each dwelling has central air conditioning, a basement, and a garage ranging

in size from 440 to 768 square feet of building area. Four comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$115,959 to \$212,683 or from \$29.40 to \$52.65 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$167,123 or \$46.80 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 \$307,207. The subject property has an improvement assessment of \$202,333 or \$56.66 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the subject's assessment neighborhood and within .4 of a mile of the subject. The comparables consist of 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 3,491 to 3,759 square feet of living area. The homes range in age from 58 to 63 years old. Each dwelling has central air conditioning, a basement with two having finished area, and a garage ranging in size from 440 to 600 square feet of building area. Four comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$206,820 to \$249,393 or from \$57.77 to \$66.35 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 a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to the appellants' comparable #1, which appears to be an outlier based on its much lower assessment. The Board finds the parties' remaining comparables are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments ranging from \$164,418 to \$249,393 or from \$49.36 to \$66.35 per square foot of living area. The subject's improvement assessment of \$202,333 or \$56.66 per square foot of living area is within the range established by the best comparables in this record. Based on this record and 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 and 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

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

APPELLANT

Robert and Susan Ross, by attorney:
Brianna L. Golan
Golan Christie Taglia LLP
70 West Madison Street
Suite 1500
Chicago, IL 60602

COUNTY

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