



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

APPELLANT: Jeffrey Rode
DOCKET NO.: 25-00206.001-R-1
PARCEL NO.: 16-06-403-039

The parties of record before the Property Tax Appeal Board are Jeffrey Rode, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$205,593
IMPR.: \$329,075
TOTAL: \$534,668

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 2025 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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review's office in Waukegan pursuant to prior written notice. Appearing on behalf of the appellant was Abby L. Strauss, of Shiller Law P.C., and appearing on behalf of the Lake County Board of Review was Jack Perry.

The subject property consists of a 2-story dwelling of brick exterior construction with 4,580 square feet of living area. The dwelling was constructed in 1995 and is approximately 30 years old. Features of the home include a basement with finished area, central air conditioning, 2 fireplaces, 5.5 baths, an inground swimming pool, a hot tub and a 1,008 square foot garage. The property has an approximately 61,420 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within 0.61 of a mile from the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 4,700 to 4,838 square feet of living area. The dwellings are 27 or 30 years old.¹ Each home has a basement, central air conditioning, 3 to 5 full baths, 1 or 2 half baths, 1 to 3 fireplaces and a garage ranging in size from 757 to 1,200 square feet of building area. Comparable #3 has an inground swimming pool and hot tub. The comparables have improvement assessments ranging from \$275,529 to \$320,520 or from \$56.95 to \$67.67 per square foot of living area.

At hearing, Strauss noted that board of review comparable #1 is a little larger in dwelling size and board of review comparable #3 is located over 3,500 feet away from the subject.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$534,668. The subject property has an improvement assessment of \$329,075 or \$71.85 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 located within 0.70 of a mile from the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 4,468 to 4,900 square feet of living area. The dwellings are 27 or 29 years old. Each home has a basement with finished area, central air conditioning, two fireplaces, 4 to 6.5 baths, and a garage ranging in size from 812 to 896 square feet of building area. The comparables have improvement assessments ranging from \$322,815 to \$357,732 or from \$72.04 to \$73.01 per square foot of living area.

At hearing, Perry asserted appellant's comparable #1 has an unfinished basement while appellant's comparables #2 and #3 have 1,128 and 1,916 square feet of finished basement area, respectively which was not refuted by the appellant. In addition, Perry noted appellant's comparable #3 is a low end outlier with an improvement assessment per square foot that is \$10 lower than the next lowest appellant's comparable and appears to be an outlier. Lastly, Perry stated that appellant's comparable #2 has 2 less full baths than the subject.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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

¹ At the hearing, Perry noted appellant's comparables #2 and #3 have 1,128 and 1,916 square feet of finished area which was not refuted by the appellant.

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 a total of six equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #1 which lacks finished basement area when compared to the subject.

The Board finds the remaining comparables are similar to the subject in location, age, dwelling size and some features. These comparables have improvement assessments that range from \$275,529 to \$357,732 or from \$56.95 to \$73.01 per square foot of living area. The Board further finds appellant's comparable #2 and board of review comparables #1 and #2 are located most proximate to the subject and have improvement assessments ranging from \$320,520 to \$357,732 or from \$67.41 to \$73.01 per square foot of living area. The subject's improvement assessment of \$329,075 or \$71.85 per square foot of living area falls within the range established by the comparables located most proximate to the subject. Based on this record and after considering appropriate adjustments to the best comparables for differences including features such as pool/hot tub from the subject, the Board finds the appellant 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: October 20, 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 9-215 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

Jeffrey Rode, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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