FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Merrilee Hepler
DOCKET NO.: 25-01261.001-R-1
PARCEL NO.: 16-36-420-007

The parties of record before the Property Tax Appeal Board are Merrilee Hepler, 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:	$96,501
IMPR.:	$131,771
TOTAL:	$228,272

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 subject property consists of a 2-story dwelling of brick exterior construction with 1,956 square feet of living area. The dwelling was constructed in 1937 and is 88 years old.[1] Features of the home include a full basement, central air conditioning, a fireplace, and a 180 square foot garage. The property has a 10,558 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the subject's assessment neighborhood and within .61 of a mile of the

[1] The property record card submitted by the board of review, which was not refuted by the appellant, lists an effective age of 1980 based on the board of review's assumption that maintenance and updates have been made to the home.

subject. The comparables consist of 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,769 to 2,349 square feet of living area. The homes range in age from 64 to 98 years old. Each dwelling has a full basement, a fireplace, and central air conditioning. Three comparables each have a garage ranging from 253 to 550 square feet of building area. The comparables have improvement assessments ranging from $118,047 to $151,050 or from $62.76 to $66.73 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $126,440 or $64.64 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 $228,272. The subject property has an improvement assessment of $131,771 or $67.37 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 located within the subject's assessment neighborhood and within .57 of a mile of the subject. The comparables consist of 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging from 1,719 to 1,867 square feet of living area. The homes are 71 to 89 years old. Each dwelling has a full basement, central air conditioning, a fireplace, and a garage ranging from 224 to 330 square feet of building area. The comparables have improvement assessments ranging from $115,916 to $142,439 or from $66.73 to $76.29 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 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 a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 and #2, which differ from the subject in dwelling size or lack a garage, a feature of the subject. The Board finds the parties' remaining comparables are similar to the subject in age, location, dwelling size, and features. The comparables have improvement assessments ranging from $115,916 to $142,439 or from $64.78 to $76.29 per square foot of living area. The subject's improvement assessment of $131,771 or $67.37 per square foot of living area falls within the range established by the comparables in this record. Based on this record and after considering adjustments to the 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 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:

C E R T I F I C A T I O N

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: November 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 9-215 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

Merrilee Hepler, 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