



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

APPELLANT: Robert Kalman  
DOCKET NO.: 21-00329.001-R-1  
PARCEL NO.: 17-31-302-026

The parties of record before the Property Tax Appeal Board are Robert Kalman, the appellant, by attorney Glenn L. Udell, of Brown, Udell, Pomerantz & Delrahim, Ltd. 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:** \$173,417  
**IMPR.:** \$267,456  
**TOTAL:** \$440,873

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 2021 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 and stucco exterior construction with 5,331 square feet of living area.<sup>1</sup> The dwelling was constructed in 1928 with an effective age of 1973. Features of the home include a basement with finished area, central air conditioning, two fireplaces, six full and one half bathrooms, and a garage containing 975 square feet of building area. The property has a 27,557 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of these arguments the appellant submitted information on five equity comparables and an appraisal of the subject. The

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<sup>1</sup> The parties differ as to the dwelling size of the subject. The Board finds the appraisal submitted by the appellant, which contains a detailed property sketch and measurements, to be the best evidence of dwelling size in the record.

comparables are located .39 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story and 2.5-story dwellings of stone, stone and wood siding, brick and stucco, or brick and wood siding exterior construction ranging in size from 5,152 to 5,597 square feet of living area. The homes were built from 1920 to 1951 with effective ages ranging from 1928 to 1971. Each dwelling has central air conditioning, one to three fireplaces, three full and one half bathrooms to five full and one half bathrooms, and a basement with finished area. Four comparables each have a garage ranging in size from 400 to 961 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$111,537 to \$247,881 or from \$21.65 to \$44.29 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$189,259 or \$35.50 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$1,090,000 as of August 12, 2021. The appraisal was prepared by Michael Greenfield, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was to develop an opinion of market value for a mortgage refinance transaction. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using five comparable sales and one listing located within 2.1 miles of the subject. The comparables are improved with dwellings that range in size from 4,254 to 5,254 square feet of living area. The dwellings are 87 or 111 years old. Each dwelling has central air conditioning, a basement with finished area, three full and one half bathrooms or four full and one half bathrooms, and a two-car to four-car garage. The parcels range in size from 15,915 to 32,666 square feet of land area. The sales occurred from August 2020 to May 2021 for prices ranging from \$817,000 to \$1,100,000 or from \$187.48 to \$210.89 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, dwelling size, and other features to arrive at adjusted prices ranging from \$983,500 to \$1,164,500. Based on this data, the appraiser arrived at a market value of \$1,090,000 or \$204.46 per square foot of living area, including land, as of April 24, 2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$440,873. The subject's assessment reflects a market value of \$1,325,934 or \$248.72 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted two comparable grids with information on nine comparable sales located within .73 of a mile of the subject, six of which are within the subject's assessment neighborhood.<sup>2</sup> Comparable #6 is the same property as appellant comparable #2. The comparables consist of 2-story or 3-story dwellings of brick, brick and stone, brick and stucco, brick and wood siding, or stone and wood siding exterior construction ranging in size from 4,135 to 5,793 square feet of living area. The dwellings were built from 1914 to 1955 with effective ages ranging from 1938 to 1971. Each dwelling has central air conditioning, one to five fireplaces, three full and one half bathrooms to five full and two half bathrooms, and a garage ranging in size from 420 to 924 square feet of

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<sup>2</sup> For ease of reference, the second comparable grid has been renumbered as comparables #6 through #9, with one comparable being reported twice.

building area. Eight comparables each have a basement with finished area. Comparables #3 and #4 each have an inground swimming pool. The comparables have improvement assessments ranging from \$162,023 to \$265,632 or from \$67.22 to \$76.23 per square foot of living area. The parcels range in size from 13,260 to 63,890 square feet of land area. Six comparables sold from August 2020 to August 2021 for prices ranging from \$1,235,000 to \$1,600,000 or from \$262.39 to \$328.14 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparables "lack standing and foundation" due to differences from the subject in age, dwelling size, exterior construction, location, bathroom count, and/or parcel size.

### **Conclusion of Law**

The taxpayer contends in part 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 14 comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 due to its inground swimming pool amenity, a feature the subject lacks. Appellant's comparable #3 also lacks a garage. The Board gives reduced weight to appellant comparables #4 and #5 due to their dissimilar 2.5-story design when compared to the subject. The Board gives reduced weight to board of review comparables #2, #3, #4, #5, and #9 due to differences from the subject in dwelling size, design, foundation, and inground swimming pool amenity when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with the board of review's comparables #1, #6, #7, and #8, which are similar to the subject in age/effective age, dwelling size, design, location, and some features. These most similar comparables have improvement assessments that range from \$167,234 to \$265,632 or from \$34.67 to \$53.45 per square foot of living area. The subject's improvement assessment of \$267,456 or \$50.17 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis. While the subject's improvement assessment is slightly above the range overall, the Board finds this logical given that the subject has the largest finished basement area and a superior bathroom count of the best comparables in the record. The Board therefore finds that a reduction in the subject's improvement assessment is not warranted on the grounds of uniformity.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of

market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 an appraisal and five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the value conclusion in the appraisal due to the reliance on three comparables located more than one mile from the subject when the record reveals other sales that were similar and more proximate in location which were not utilized by the appraiser without any further explanation. For this reason, the Board finds that it cannot rely on the appraiser's opinion and will instead examine the raw sales data submitted by both parties.

The Board gives less weight to the appraisal comparables #1, #3, and #4 due to their locations more than one mile from the subject and less weight to appraisal comparable #5 due to it being a listing rather than a sale. The Board gives reduced weight to board of review comparables #2 through #5 due to differences in dwelling size, design, foundation, and/or inground swimming pool amenity when compared to the subject.

The Board finds the best evidence of market value to be appraisal comparable sale #2 and board of review comparable sale #1, which are similar to the subject in age, dwelling size, location, and some features. These most similar comparables sold for \$1,100,000 and \$1,400,000 or for \$210.69 and \$281.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,325,934 or \$248.72 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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:

May 16, 2023



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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