



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

APPELLANT: Glenn Chudacoff  
DOCKET NO.: 23-00292.001-R-1  
PARCEL NO.: 16-34-309-002

The parties of record before the Property Tax Appeal Board are Glenn Chudacoff, 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:** \$70,886  
**IMPR.:** \$118,761  
**TOTAL:** \$189,647

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 2023 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 one-story dwelling of brick exterior construction with 2,490 square feet of living area. The dwelling was constructed in 1964 and is approximately 59 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a 484 square foot garage. The property has an approximately 19,912 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement 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. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from

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<sup>1</sup> The property record card provided by the board of review revealed the subject has 320 square feet of basement finish, which was not refuted by the appellant.

2,130 to 2,494 square feet of living area. The dwellings were built from 1948 to 1964 with comparables #1 and #4 having reported effective ages of 1952 and 1963, respectively. Three comparables each have an unfinished basement. Each comparable has central air conditioning and a fireplace. Three comparables each have a garage ranging in size from 440 to 624 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$66,279 to \$84,990 or from \$30.24 to \$36.40 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$84,555 or \$33.96 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 \$189,647. The subject property has an improvement assessment of \$118,761 or \$47.70 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. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 2,052 to 2,687 square feet of living area. The dwellings are 46 to 72 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a garage with either 420 or 506 square feet of building area. The comparables have improvement assessments that range from \$112,964 to \$144,852 or from \$45.68 to \$63.90 per square foot of living area.

The board of review also submitted a copy of a February 2018 Multiple Listing Service datasheet for the subject property which revealed the dwelling has an updated kitchen, two laundry rooms and basement finish. The subject property was subsequently taken off the market in May 2018.

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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review comparables #1, #2 and #4 which differ from the subject in dwelling size or age. Additionally, the appellant's comparable #2 has an inground swimming pool, not a feature of the subject. The Board has also given less weight to the appellant's comparable #3 due to its lack of a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparable #3, which are overall more similar to the subject in location, dwelling size, design, age and some features. However, the Board finds both comparables have dwellings that are somewhat smaller in size and lack basement finish when compared to the subject dwelling, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these comparables have improvement assessments of \$82,983 and \$112,964 or \$36.40 and \$50.95 per square foot of living area, respectively. The subject's improvement assessment of \$118,761 or \$47.70 per square foot of living area falls above the two best comparables in this record in terms of total improvement assessment but is bracketed by the comparables on a per square foot basis. The subject's higher total improvement assessment appears to be logical given its superior dwelling size and basement finish. 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. Therefore, 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: \_\_\_\_\_

August 20, 2024



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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