



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

APPELLANT: Glenn Udell
DOCKET NO.: 23-00307.001-R-1
PARCEL NO.: 16-34-412-044

The parties of record before the Property Tax Appeal Board are Glenn Udell, the appellant, by attorney Glenn L. Udell of Brown, Udell, Pomerantz, DelRahim 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: \$73,615
IMPR.: \$245,309
TOTAL: \$318,924

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 two-story dwelling of brick exterior construction with 4,186 square feet of living area. The dwelling is approximately 34 years old. Features of the home include a 2,522 square foot full basement that has approximately 1,639 square feet of finished area,¹ central air conditioning, 4.5 bathrooms, a fireplace and a 792 square foot garage. The property has an approximately 21,767 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 five equity

¹ The parties differ as to the size of the subject's basement finish and the number of fireplaces, if any, the subject has. The subject's property record card revealed the subject has one fireplace and 1,639 square feet of basement finish, which was not refuted by the appellant in rebuttal.

comparables that have the same assessment neighborhood code as the subject and are located from approximately 991 to 5,145 feet from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,560 to 4,704 square feet of living area. The dwellings are 35 or 70 years old. Each comparable has a full basement with 1,244 to 1,911 square feet of finished area, central air conditioning, 2.5 to 4.5 bathrooms and a garage ranging in size from 441 to 816 square feet of building area. The comparables have improvement assessments that range from \$23,282 to \$213,191 or from \$4.95 to \$53.47 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$214,216 or \$51.17 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 \$318,924. The subject property has an improvement assessment of \$245,309 or \$58.60 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 and are located within approximately 225 to 3,307 feet from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,018 to 4,254 square feet of living area. The dwellings are 24 to 40 years old. The comparables each have a 2,044 to 2,564 square foot basement, three of which have 1,694 to 2,000 square feet of finished area. Each comparable has central air conditioning, 3.5 or 4.5 bathrooms, a fireplace and a garage ranging in size from 561 to 816 square feet of building area. Two comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$246,127 to \$263,671 or from \$60.87 to \$62.94 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant erroneously stated the Property Tax Appeal Board provided evidence, where in actual fact the evidence the appellant is referring to was provided by the Lake County Board of Review. The appellant critiqued the four comparables submitted by the board of review by pointing out differences between the comparables and the subject property, such as distance, lot size, age and/or features. The appellant asserted that his comparables are located in the same subdivision with distances that range from 991 to 5,145 feet from the subject; comparable #2 has the same number of bathrooms; four of the five comparables are two-story homes;² the ages of three of the five comparables are within one to four years from when the subject was built; and comparables #1, #2, #3 and #5 are "merely [sic] 'Identical' to subject in GFLA." The appellant requested a reduction in 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,

² The appellant indicated in the grid analysis that all five comparables are improved with two-story dwellings.

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 nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3 and #4 which differ from the subject in dwelling size and/or age. Additionally, the appellant's comparable #2 appears to be an outlier due to its substantially lower improvement assessment of \$23,282 or \$4.95 per square foot of living area relative to the improvement assessments of the other comparables in the record. The Board has given reduced weight to board of review comparables #1 and #4 which have inground swimming pools, unlike the subject and/or lack basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #5, along with board of review comparables #2 and #3, which are similar to the subject in location, dwelling size, design and age. However, the Board finds these three comparables have less basement finish than the subject and two comparables have a fewer number of bathrooms when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvements assessments ranging from \$213,191 to \$258,341 or from \$52.74 to \$61.26 per square foot of living area. The subject's improvement assessment of \$245,309 or \$58.60 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and 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 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: _____

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

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