



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

APPELLANT: Robert Kalman
DOCKET NO.: 23-00310.001-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 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: \$163,306
IMPR.: \$311,553
TOTAL: \$474,859

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 is improved with a 2-story dwelling of brick construction with 5,291 square feet of living area. The dwelling was built in 1928 and is approximately 95 years old.¹ Features of the home include a 2,653 square foot basement that has 2,122 square feet of finished area, central air conditioning, five full bathrooms, one half bathroom, one fireplace with two openings and a 975 square foot garage. The property has an approximately 27,557 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The subject's property record card provided by the board of review disclosed the subject dwelling was remodeled in 2015 and has a reported effective age of 1973. The property record card also depicts the subject dwelling with five full bathrooms, one half bathroom, one fireplace with two openings and 2,122 square feet of finished basement area, which was not refuted by the appellant in rebuttal.

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 three equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 2.5-story dwellings of brick exterior construction ranging in size from 5,216 to 5,597 square feet of living area. The dwellings are from 72 to 100 years old. The comparables each have a full basement with 620 to 1,332 square feet of finished area. Each comparable has central air conditioning, three or five full bathrooms, one or two half bathrooms and a garage ranging in size from 400 to 672 square feet of building area. The comparables have improvement assessments that range from \$223,606 to \$293,073 or from \$42.87 to \$52.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$241,151 or \$45.58 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 \$474,859. The subject property has an improvement assessment of \$311,553 or \$58.88 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 area improved with 2-story dwellings of brick or stone exterior construction ranging in size from 4,410 to 5,220 square feet of living area. The dwellings are from 94 to 103 years old. The comparables each have a full basement with 1,144 to 1,558 square feet of finished area. Each comparable has central air conditioning and four to six full bathrooms. Two comparables each have an additional half bathroom. Each comparable has one to five fireplaces and three comparables each have a garage ranging in size from 380 to 702 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$262,108 to \$307,305 or from \$58.02 to \$62.67 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal pointing out differences between the board of review comparables and the subject property.

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 information on seven comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #3, as well as board of review comparables #3 and #4 due to differences from the subject in design and/or dwelling size.

The Board finds the appellant's comparables #1 and #2 are inferior to the subject in number of bathrooms, amount of basement finish and garage size. Similarly, board of review comparable #1 is inferior to the subject in number of bathrooms, amount of basement finish and it lacks a garage, while board of review comparable #2 is inferior to the subject in basement finish and garage size. Due to these inferior features, these four comparables would require upward adjustments to make them more equivalent to the subject property. Additionally, downward adjustments would be required to board of review comparable #1 due to its inground swimming pool and to board of review comparable #2 due to its greater number of fireplaces. Nevertheless, these comparables have improvement assessments ranging from \$237,632 to \$307,305 or from \$44.38 to \$58.87 per square foot of living area. The subject's improvement assessment of \$311,553 or \$58.88 per square foot of living area falls above the range established by the comparables in this record but is well supported considering the suggested adjustments needed to make the comparables more equivalent to the subject dwelling. Based on this record 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

AGENCY

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