



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

APPELLANT: Joseph Young  
DOCKET NO.: 23-00323.001-R-1  
PARCEL NO.: 06-15-301-002

The parties of record before the Property Tax Appeal Board are Joseph Young, 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:** \$19,391  
**IMPR.:** \$68,813  
**TOTAL:** \$88,204

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 wood siding exterior construction with 1,892 square feet of living area.<sup>1</sup> The dwelling is approximately 63 years old. Features of the home include a basement with 1,514 square feet of finished area, 1½ bathrooms, a 357 square foot garage and a 960 square foot pole building. The property has an approximately 47,215 square foot site and is located in Grayslake, Avon 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 six equity comparables that have the same assessment neighborhood code as the subject and are located

---

<sup>1</sup> The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review depicting the dwelling with 1,514 square feet of finished area and the property also has a 960 square foot pole building, which was not refuted by the appellant in rebuttal.

from .32 of a mile to 2.97 miles from the subject property. The comparables are improved with one-story dwellings of wood siding, vinyl siding or brick exterior construction ranging in size from 1,711 to 2,139 square feet of living area. The dwellings are from 54 to 102 years old. The appellant reported that five comparables each have a basement with 660 to 1,300 square feet of finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning and 1 to 2½ bathrooms. Two comparables each have a garage with either 308 or 708 square feet of building area. The comparables have improvement assessments that range from \$45,560 to \$62,554 or from \$24.98 to \$31.02 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$53,808 or \$28.44 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 \$88,204. The subject property has an improvement assessment of \$68,813 or \$36.37 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located from 1.09 to 3.08 miles from the subject property. The comparables are improved with one-story dwellings of wood siding, vinyl siding or brick exterior construction ranging in size from 1,620 to 2,066 square feet of living area. The dwellings are from 54 to 71 years old. The comparables each have a basement, two of which have 458 or 1,388 square feet finished area. Each comparable has central air conditioning, one or two fireplaces and 2½ or 3 bathrooms. Two comparables each have a garage with either 506 or 728 square feet of building area. Two comparables each have either a flat barn or a pole barn. The comparables have improvement assessments ranging from \$61,642 to \$94,784 or from \$37.77 to \$58.51 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's counsel erroneously stated the "Cook County Assessor" has proposed a 2023 assessment and that the "Property Tax Appeal Board ('PTAB')" provided evidence, where in actual fact the 2023 final assessment for the subject property was determined by the Lake County Board of Review as depicted in the "Notice of Findings by the Lake County Board of Review" and the evidence the appellant is referring to was also provided by the Lake County Board of Review. The appellant's counsel pointed 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 record contains nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #4, #5 and #6, as well as board of review comparables #2 and #3 due to their distant locations from the subject being more than 2 miles away.

The Board has given most weight to the appellant's comparables #1 and #3, along with board of review comparable #1 which are relatively similar to the subject in location, dwelling size and design. However, the Board finds these three comparables are inferior to the subject in that the appellant's comparable #1 has a dissimilar crawl space foundation, a fewer number of bathrooms and lacks a pole building, when compared to the subject; the appellant's comparable #3 has a considerably older dwelling with less basement finish and lacks a garage and pole building, both features of the subject; and board of review comparable #1 has less basement finish when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, each comparable is superior to the subject in that they have central air conditioning, not a feature of the subject; the appellant's comparable #3 has an additional bathroom; and board of review comparable #1 has an additional bathroom and a larger garage size when compared to the subject, suggesting downward adjustments would be required for these differences. Nevertheless, these three comparables have improvements assessments ranging from \$52,983 to \$82,203 or from \$28.86 to \$39.79 per square foot of living area. The subject's improvement assessment of \$68,813 or \$36.37 per square foot of living area falls within the range established by the best comparables in the record. 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. 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

JOSEPH YOUNG, by attorney:  
Glenn L. Udell  
Brown, Udell, Pomerantz, DelRahim  
180 North La Salle Street  
Suite 2850  
Chicago, IL 60601

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085