



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

APPELLANT: Steven Korn
DOCKET NO.: 23-02022.001-R-1
PARCEL NO.: 16-34-412-030

The parties of record before the Property Tax Appeal Board are Steven Korn, the appellant, by attorney Scott J. Linn, of the Law Offices of Scott J. Linn in Northbrook; 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: \$76,068
IMPR.: \$247,348
TOTAL: \$323,416

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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review Office in Waukegan pursuant to a prior written notice. Appearing on behalf of the appellant was attorney, Scott J. Linn and appearing on behalf of the Lake County Board of Review was Jack Perry.

The subject property consists of a 2-story dwelling of Dryvit exterior construction with 4,576 square feet of living area. The dwelling was built in 1992 and is 31 years old. Features of the home include a basement, central air conditioning, one fireplace, three full baths, and a 770 square foot garage. The property has a 22,980 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales with the same neighborhood code and located within approximately .17 of a mile from the subject. The comparables have sites ranging in size from 20,830 to 37,440 square feet of land area that are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,664 to 5,002 square feet of living area. The dwellings are 33 to 43 years old. Each comparable has a basement, central air conditioning, one fireplace, two or four full baths, and a garage ranging in size from 720 to 847 square feet of building area. The comparables sold from September 2020 to July 2023 for prices ranging from \$597,518 to \$795,000 or from \$119.46 to \$216.98 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$323,416. The subject's assessment reflects a market value of \$973,265 or \$212.69 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .49 of a mile from the subject. The comparables have sites ranging in size from 13,545 to 25,388 square feet of land area that are improved with 2-story dwellings of brick exterior construction which range in size from 3,817 to 5,110 square feet of living area. The dwellings are 16 to 40 years old and have basements with finished area. Each comparable has central air conditioning, one fireplace, three to five full baths, one half bath, and a garage ranging in size from 561 to 759 square feet of building area. The comparables sold from August 2021 to November 2023 for prices ranging from \$1,150,000 to \$1,400,000 or from \$225.05 to \$340.58 per square foot of living area, including land.

Jack Perry noted board of review comparable #4 sold in 2021 more than a year prior to the January 1, 2023, assessment date and appellant's comparable #2 and #3 sold in 2020 more than 2 years prior to the January 1, 2023, assessment date and it was the board of review's opinion these comparables are less likely to produce a reliable value conclusion as of the assessment date at issue. Perry further stated that board of review comparables all have superior brick exterior versus the subject's Dryvit exterior and superior finished basement area when compared to the subject. Perry concluded that appellant's comparable #1 and board of review comparables #1 through #3 are the best comparables in the record and support the subject's assessment.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal at the hearing, appellant's counsel noted the board of review comparable are superior to the subject due to differences in bathroom count, dwelling size, and finished basement area. Counsel further asserted board of review comparables #2, #3 and #4 sold for much higher than the subject's current market value and considers them outliers. For these reasons, counsel concluded that the subject's current market value of \$973,345 as reflected by the assessment is too high.

Conclusion of Law

The appellant 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 record contains seven comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #1 which is 12 years older and 20% smaller in size when compared to the subject. The Board gives less weight to appellant's comparables #2 and #3 as well as board of review comparable #4 as they sold in 2020 or 2021 which is less proximate to the January 1, 2023, assessment date than the other comparables in the record and thus, were less likely to be reflective of market value as of that date. The Board also gives less weight to board of review comparable #2 which is 15 years newer than the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, age, dwelling size and some features. However, one comparable has a larger dwelling size and both comparables have more baths and finished basement area when compared to the subject, suggesting downward adjustments are necessary to make them more equivalent to the subject. These comparables sold in March 2022 and November 2023 for prices ranging of \$1,150,000 and \$1,400,000 or \$225.50 and \$312.34 per square foot of living area, including land. The subject's estimated market value of \$973,265 or \$212.69 per square foot of living area, including land, reflected by the assessment falls considerably below the best comparable sales in the record which appears logical due to the subject's fewer baths and lack of finished basement area. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by the assessment is excessive 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

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: _____

July 15, 2025

Clerk of the Property Tax Appeal Board

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

Steven Korn, by attorney:
Scott J. Linn
Law Offices of Scott J. Linn
331 Basswood Drive
Northbrook, IL 60062

COUNTY

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