



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

APPELLANT: Robert Edelman  
DOCKET NO.: 23-02078.001-R-2  
PARCEL NO.: 16-23-405-003

The parties of record before the Property Tax Appeal Board are Robert Edelman, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein, 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:** \$127,383  
**IMPR.:** \$529,864  
**TOTAL:** \$657,247

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 2.5-story dwelling of stucco exterior construction with 7,733 square feet of living area. The dwelling was constructed in 1920 and has an effective age of 1977. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a 1,039 square foot garage. The property has a 20,000 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 comparables improved with 2.5-story dwellings of brick or frame exterior construction that range in size from 5,951 to 7,365 square feet of living area. The homes were constructed from 1900 to 1927 and have effective ages ranging from 1937 to 1981. Each comparable has a full basement with finished area, central air conditioning, one to three fireplaces, and a garage ranging in size

from 460 to 1,250 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.12 to 0.85 of a mile from the subject property. The comparables have improvement assessments ranging from \$338,447 to \$408,614 or from \$51.80 to \$59.53 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$393,298 or \$50.86 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 \$657,247. The subject property has an improvement assessment of \$529,864 or \$68.52 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 improved with 2.5 or 3-story dwellings of brick or frame exterior construction that range in size from 7,878 to 9,557 square feet of living area. The homes were built from 1905 to 1921 and are from 102 to 118 years old. Each comparable has a full basement with finished area, central air conditioning, two to four fireplaces, and a garage ranging in size from 411 to 1,590 square feet of building area. Two of the comparables also have an in-ground swimming pool. The comparables have the same assessment neighborhood code as the subject and are located within 0.38 of a mile from the subject property. The comparables have improvement assessments ranging from \$591,759 to \$861,286 or from \$66.78 to \$104.13 per square foot of living area. The board of review requested confirmation of the subject's total 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 nine equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparable #2 and the board of review's comparable #2 due to differences from the subject in terms of dwelling size. The Board finds the best evidence of assessment equity to be the remaining comparables, which are improved with dwellings that are relatively similar to the subject in location, age, style, and features, although adjustments to these comparables to account for differences in dwelling size and some features, such as number of bathrooms and an in-ground swimming pool, would be needed to make them more equivalent to the subject. These comparables are within 0.96 of a mile from the subject, range in size from 6,591 to 8,923 square feet of living area and have improvement assessments that range from \$341,406 to \$861,286 or from \$51.80 to \$104.13 per square foot of living area. The subject's improvement assessment of \$529,864 or \$68.52 per square foot of living area falls within the range established by the best comparables in this record. 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: \_\_\_\_\_

November 19, 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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