



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

APPELLANT: Richard Learner
DOCKET NO.: 24-00481.001-R-2
PARCEL NO.: 16-14-401-011

The parties of record before the Property Tax Appeal Board are Richard Learner, 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: \$259,797
IMPR.: \$622,933
TOTAL: \$882,730

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 2024 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 3-story dwelling of wood siding exterior construction with 8,066 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement with finished area, central air conditioning, four fireplaces, an inground swimming pool, and a 1,008 square foot garage. The property has a 21,808 square foot site and is located in Highland Park, Moraine Township, Cook County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .50 of a mile from the subject. The comparables are 1.5-story or 2-story dwellings of wood siding exterior construction that were built from 1956 to 1995 and range in size from 3,545 to 4,606 square feet of living area. The comparables have features with varying degrees of similarity to the subject. The comparables have improvement assessments

ranging from \$214,770 to \$266,716 or from \$51.47 to \$62.69 per square foot of living area. 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 \$882,730. The subject property has an improvement assessment of \$622,933 or \$77.23 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 located within .70 of a mile from the subject. The comparables are 2-story or 2.5-story dwellings of brick, stucco, or wood siding exterior construction that were built from 1998 to 2008 and range in size from 6,267 to 7,850 square feet of living area. The comparables have features with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$500,957 to \$771,388 or from \$79.94 to \$101.99 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant critiqued the board of review comparables noting differences from the subject in location, story height, age, exterior construction and features.

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 seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to significant differences in age and/or dwelling size when compared to the subject. The Board gives less weight to board of review comparable #2 which is an outlier due to its considerably higher improvement assessment than the other comparables in the record.

The Board finds the best evidence of equity to be the board of review comparables which are more similar to the subject in age and dwelling with varying degrees of similarity to the subject in features. These comparables have improvement assessments ranging from \$500,957 to \$631,262 or from \$79.94 to \$87.38 per square foot of living area. The subject's improvement assessment of \$622,933 or \$77.23 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and below the range on a square foot basis. After considering adjustments to the best comparables for differences when compared to 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: _____

October 21, 2025



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

RICHARD LEARNER, 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