



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

APPELLANT: Michael Delrahim  
DOCKET NO.: 24-00484.001-R-2  
PARCEL NO.: 16-25-403-008

The parties of record before the Property Tax Appeal Board are Michael Delrahim, 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 **a reduction** 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:** \$374,475  
**IMPR.:** \$464,765  
**TOTAL:** \$839,240

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 part 1-story and part 2-story dwelling of masonry exterior construction with 7,457 square feet of living area.<sup>1</sup> The dwelling was constructed in 1954 and is approximately 69 years old. Features of the home include an unfinished basement, central air conditioning, four fireplaces and a four-car attached garage. The property also has a 976 square foot coach house. The property has a 129,451 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the inequity argument the appellant submitted information on three equity comparables located from 847 to 2,143 feet from the subject property. The comparables are described as 1.5-story or 2-story dwellings of brick exterior construction that were built from

---

<sup>1</sup> The Board finds the best description of the subject property is found in the appellant's appraisal.

1922 to 1979 and range in size from 6,527 to 8,200 square feet of living area. The homes have basements, two of which have finished area. Other features include central air conditioning, one or three fireplaces and garages ranging in size from 780 to 858 square feet of building area. The comparables have improvement assessments ranging from \$359,980 to \$495,062 or from \$55.15 to \$60.37 per square foot of living area.

In support of the overvaluation argument, the appellant submitted a restricted appraisal where the use of the report is restricted to Cook County taxing authorities. The appraisal was prepared by William L. Shulman, a Certified General Real Estate Appraiser. The appraisal was also signed by Supervisory Certified General Real Estate Appraisers Harry M. Fishman and Mitchell J. Perlow who holds an MAI designation. The appraiser developed the sales comparison approach to value and estimated the subject property had a market value of \$2,000,000 as of January 1, 2023.

The appraiser indicated a significant portion of the subject site is located in a ravine and is unbuildable and unusable. The subject dwelling was described to be in overall good condition and it was determined the dwelling had an effective age of 50 years old. The appraiser also noted the subject has a one bedroom coach house on the site.

Under the sales comparison approach, the appraiser analyzed five comparable sales. The comparables are located from .20 of a mile to 1.30 miles from the subject. The parcels range in size from 20,010 to 101,098 square feet of land area. The parcels are improved with 2-story or part 1-story and part 2-story dwellings of masonry or stucco exterior construction ranging in size from 6,129 to 8,892 square feet of living area. The dwellings are from 36 to 97 years. Each dwelling has a basement, four of which have finished area. Features of the homes include central air conditioning, two to five fireplaces and a two-car to a four-car garage. Comparable #2 has an inground swimming pool. The properties sold from July 2021 to August 2023 for prices ranging from \$1,627,500 to \$2,000,000 or from \$203.64 to \$277.37 per square foot of living area, including land. The appraiser made adjustments to comparables #4 and #5 for date of sale and/or financing concessions. The appraiser made various adjustments to each of the sales for differences when compared to the subject including lot size, quality of construction, condition, dwelling size, bathrooms, basement size, basement finish, heating/cooling, garage size, fireplaces and outdoor amenities, resulting in adjusted prices ranging from \$1,797,901 to \$2,060,584 and concluded the subject had an estimated market value of \$2,000,000 as of January 1, 2023.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$890,351. The subject's assessment reflects a market value of \$2,671,320 or \$358.23 per square foot of living area, land included, when using the statutory level of assessment of 33.33%,<sup>2</sup> but excludes the living area for the coach house.

---

<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

In response to the appellant's appraisal evidence, the board of review noted the appraisal has an effective date of 01/01/2023 and was also submitted to PTAB in 2023 under docket #23-00299 where the Property Tax Appeal Board rendered a no change decision. The decision was submitted as part of their evidence. The board of review asserted the market value evidence submitted was the same evidence as the 2023 appeal and believes the appraisal should be given little to no weight due to its effective date and less than credible and/or reliable opinion of value per the 2023 PTAB decision. The board of review submitted a City of Highland Park building permit regarding the demolition of the dwelling located at 1419 Waverly Rd., Highland Park, IL., the appraisal sale #3. The board of review contended the dwelling was torn down in December 2022, following its 2022 sale but was not noted in the appraisal. Given the house was demolished, the Lake County Board of Review considers the sale to represent a vacant land sale. As to appraisal sale #2, the board of review provided a site map with notations reading, "appraisal sale #2 has two parcels with the house situated on both parcels. The appraisal does not include nor adjust for the second parcel which contains an additional 20,202 square feet of land area. Therefore, the adjusted sale price is substantially understated." Lastly, the board of review argued that the appraisal states the subject has a four-car garage but does not address the two-car garage, which is depicted in the exterior photographs provided of two separate garages. The first image is described as the four-car garage attached to the main house and the second image is described as a detached two-car garage that is located adjacent to the coach house.

The board of review also argued the appellant did not include the 976 square foot coach house in its equity grid.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and six comparable sales.

The equity comparables are located from .07 of a mile to 1.24 miles from the subject. The comparables have sites that range in size from 18,809 to 133,210 square feet of land area. The sites are improved with 2-story dwellings of wood siding or brick exterior construction ranging in size from 5,912 to 8,359<sup>3</sup> square feet of living area. The dwellings range in age from 14 to 31 years old and have basements, three of which have finished area. Each comparable has central air conditioning and one to four fireplaces. Each of the three comparables have a garage that ranges in size from 782 to 900 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. The comparables have improvement assessments ranging from \$450,653 to \$640,039 or from \$70.82 to \$76.57 per square foot of living area.

The six comparable sales are located from .12 of a mile to 1.84 miles from the subject. The parcels range in size from 15,055 to 54,841 square feet of land area. The parcels are improved with 2-story or 2.5-story dwellings of brick or stone exterior construction ranging in size from 5,232 to 6,175 square feet of living area. The dwellings range in age from 19 to 100 years old. The comparables each have a basement with finished area, central air conditioning and one to five fireplaces. Four comparables have either one or two garages that range in size from 441 to

---

<sup>3</sup> The Board finds the property record card submitted by the board of review disclosed comparable #2 has 8,359 square feet of living area and coach house with 726 square feet of living area.

1,006 square feet of building area. Comparable #4 has an inground swimming pool. The properties sold from June 2021 to January 2023 for prices ranging from \$2,200,000 to \$2,750,000 or from \$362.74 to \$500.64 per square foot of living area, including land.

A notation on the board of review grid analysis stated that per the assessor's notes, the subject's coach house is rented for \$2,950 per month and that the main house and coach house have new roofs in 2022, which was not disclosed by the appraiser or refuted in rebuttal.

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

In written rebuttal, counsel argued a coach house has "nominal value" at best, nor was it purchased because of a coach house, which is why it was redacted from the uniformity grid. Counsel also argued a significant portion of the subject site is unbuildable and unusable while none of the board of review comparables have this issue. Counsel argued that the Board should consider this issue and make appropriate adjustments. Lastly, counsel argued the board of review comparables are all superior to the subject in all categories.

### **Conclusion of Law**

The appellant contends in part 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 based on the evidence in the record a reduction in the subject's assessment is warranted on this basis.

The appellant submitted an appraisal for the subject property and the board of review submitted six comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board has given less weight to the value conclusion in the appraisal as the appraisal states it is restricted to use by the Cook County taxing authorities. The Board finds the appraisal comparable #1 is located more than a mile from the subject and is somewhat larger in dwelling size when compared to the subject. The Board finds appraisal comparables #4 and #5 sold in 2021, less proximate to the assessment date than the other sales in the record provided by the board of review. In addition, the Board finds the land adjustments suspect, not consistent and not supported by market value evidence. The Board further finds that ravine land may be "unusable or unbuildable" but no market value evidence to support a diminution in value was provided. The appraiser made no age adjustments, without explanation. The Board also finds the coach house adjustment suspect based on the rent of the subject, which was not refuted by the appellant. Lastly, the appraisal did not report that the subject had a detached two-car garage, further undermining the value conclusion. For these reasons, the Board finds this report states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and provided by the board of review.

The Board has given reduced weight to board of review comparable sales #1, #2, #3 and #4 due to their smaller dwelling sizes when compared to the subject. The Board has also given reduced

weight to board of review comparable #6 as the sale date occurred 18 months prior to the lien date at issue.

The Board finds the best evidence of market value to be the appellant's appraisal sale #2 and board of review sale #5, which sold more proximate in time to the assessment date and are more similar to the subject in location and dwelling size. However, these two comparables do not have a coach house and additional detached garage, like the subject, and they have various differences from the subject in site size, age and other features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in April and October 2022 for prices of \$1,637,500 and \$2,500,000 or for \$234.00 and \$404.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,671,320 or \$358.23 per square foot of living area, including land is bracketed by the best comparable sales in the record on a price per square foot basis but higher on overall market value. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment is warranted.

Alternatively, the appellant contends in part assessment inequity as a 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 after reducing the subject's assessment based on overvaluation, no further reduction based on equity is warranted in this record.

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:

April 21, 2026



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

MICHAEL DELRAHIM, 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