



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

APPELLANT: Robert Kalman  
DOCKET NO.: 24-00486.001-R-1  
PARCEL NO.: 17-31-302-026

The parties of record before the Property Tax Appeal Board are Robert Kalman, the appellant, by attorney Glenn L. Udell, of Brown, Udell, Pomerantz, & DelRahim, Ltd., 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:** \$181,172  
**IMPR.:** \$345,637  
**TOTAL:** \$526,809

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 two-story dwelling of brick exterior construction with 5,291 square feet of living area. The dwelling was constructed in 1928 and is approximately 96 years old.<sup>1</sup> Features of the home include a full basement with 2,122 square feet of finished area, 5½ bathrooms, central air conditioning, one fireplace stack with two openings, and a 975 square foot garage. The property has an approximately 27,557 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on

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<sup>1</sup> The property record card supplied by the board of review disclosed the dwelling was remodeled in 2015 with a reported effective age of 1973. The property record card also depicts the home has 5 full bathrooms and 1 half-bath, and one fireplace stack with two openings.

three equity comparables located in the same neighborhood code as the subject and from .065 to .29 of a mile from the subject. The comparables consist of either 2-story or 2.5-story dwellings of brick exterior construction that were built between 1923 and 1951, meaning the homes range in age from 27 to 101 years old. Each dwelling has a full basement with finished area ranging from 620 to 1,630 square feet, 3½ to 5½ bathrooms, central air conditioning, one to three fireplaces, and a garage ranging in size from 400 to 672 square feet of building area. The comparables have improvement assessments ranging from \$248,068 to \$349,615 or from \$47.56 to \$60.91 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$278,130 or \$52.57 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 \$526,809. The subject property has an improvement assessment of \$345,637 or \$65.33 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 located in the same neighborhood code as the subject and from .07 to .39 of a mile from the subject. The comparables consist of either two-story or three-story dwellings of brick or stucco exterior construction that range in age from 96 to 104 years old. Each dwelling has a full basement with from 1,430 to 1,948 square feet of finished area, 4½, 5½ or 6 bathrooms, central air conditioning, one, three or five fireplaces, two comparables each have a garage of 380 and 702 square feet of building area, respectively, and comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$290,783 to \$340,924 or from \$64.36 to \$65.94 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant referenced differences in exterior construction, age, story height, bathroom count, basement size, finished basement size, fireplace count, garage size and/or pool amenities that differ from the subject.<sup>2</sup> Furthermore, the appellant argued the comparable properties presented by the appellant were more similar to the subject in various respects.

### **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.

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<sup>2</sup> Inexplicably, the rebuttal refers to "3 PTAB Comparables," as if the adjudicative administrative agency, the Illinois Property Tax Appeal Board, provided evidence in this appeal. In actuality, the referenced comparables were submitted by the Lake County Board of Review and merely forwarded to appellant's counsel by the PTAB.

The parties submitted information on six suggested comparables in support of the parties' respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparables #2 and #3 as well as board of review comparable #3, due to differences from the subject in age, dwelling size, and/or design/story height when compared to the subject dwelling.

On this record, the Board finds the best equity comparables are appellant's comparable #1 along with board of review comparables #1 and #2, which are each relatively similar to the subject in location, age, design, foundation type and some features. The Board further finds the appellant's comparable #1 is inferior to the subject in garage size. Similarly, board of review comparable #1 is inferior to the subject in that it lacks a garage, while board of review comparable #2 is also inferior to the subject in garage size. Due to these inferior features, these three comparables would require upward adjustments to make them more equivalent to the subject property. Additionally, downward adjustments would be required to board of review comparable #1 due to its inground swimming pool and to board of review comparable #2 due to its greater number of fireplaces. Furthermore, adjustments to each of the comparables are necessary to account for differences in bathroom count, finished basement area and dwelling size in order to make the comparables more equivalent to the subject dwelling. Nevertheless, these comparables have improvement assessments ranging from \$319,890 to \$349,615 or from \$60.91 to \$65.31 per square foot of living area. The subject's improvement assessment of \$345,637 or \$65.33 per square foot of living area falls within the range established by the best comparables in this record in overall improvement assessment and is slightly above the range on a per-square-foot basis, but the Board finds the subject's improvement assessment is well supported considering the suggested adjustments needed to make the comparables more equivalent to the subject.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best equity comparables in the 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: \_\_\_\_\_

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

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