



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

APPELLANT: STEVEN MORRIS
DOCKET NO.: 24-00489.001-R-1
PARCEL NO.: 15-19-404-006

The parties of record before the Property Tax Appeal Board are STEVEN MORRIS, 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: \$54,159
IMPR.: \$193,784
TOTAL: \$247,943

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 frame exterior construction with 4,252 square feet of living area. The dwelling was constructed in 1990 and is approximately 34 years old. Features of the home include a full basement with 1,566 square feet of finished area, 3 full bathrooms, 3 half-baths, central air conditioning, two fireplaces, and an 837 square foot garage. The property has an approximately 47,412 square foot site and is located in Long Grove, Vernon 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 three equity comparables located in the same neighborhood code as the subject and from .04 to .07 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction that were built between 1989 and 1992. Each dwelling has a full or partial

basement, two of which have finished area of 1,200 and 1,299 square feet, respectively, 2½ to 4½ bathrooms, central air conditioning, one or three fireplaces, and a garage ranging in size from 814 to 980 square feet of building area. The comparables have improvement assessments ranging from \$152,630 to \$219,779 or from \$39.53 to \$42.87 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$158,901 or \$37.37 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 \$247,943. The subject property has an improvement assessment of \$193,784 or \$45.57 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 in the same neighborhood code as the subject and from .27 to .38 of a mile from the subject. The comparables consist of two-story dwellings of brick or brick and frame exterior construction that were constructed from 1989 to 1993. Each dwelling has a basement with from 1,471 to 1,739 square feet of finished area, 3½ to 5½ bathrooms, central air conditioning, one to three fireplaces, and a garage ranging in size from 704 to 792 square feet of building area. The comparables have improvement assessments ranging from \$190,848 to \$212,959 or from \$45.67 to \$48.87 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, bathroom count, basement size, finished basement size, and/or fireplace count that differ from the subject.¹ 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.

The parties submitted information on seven suggested comparables in support of the parties' respective positions before the Property Tax Appeal Board. Each comparable is located in the same neighborhood code as the subject and from .04 to .37 of a mile from the subject. Each comparable consists of a two-story dwelling. Each of the comparables were built between 1989 and 1993 whereas the subject was built in 1990. The Board has given less weight to the

¹ Inexplicably, the rebuttal refers to "4 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.

appellant's comparables #1 and #3, due to differences from the subject in dwelling size and lack of basement finish, respectively, when compared to the subject dwelling.

On this record, the Board finds the best equity comparables are appellant's comparable #2 along with the board of review comparables, which are each relatively similar to the subject in location, age, design, foundation type, finished basement feature, and some other amenities. Each of the best comparables necessitate adjustments for differences in exterior construction when compared to the subject. Likewise, adjustments for differences in bathroom count, finished basement area, fireplace count and/or garage size are necessary to make the comparables more equivalent to the subject property. Nevertheless, these comparables have improvement assessments ranging from \$184,405 to \$212,959 or from \$42.17 to \$48.87 per square foot of living area. The subject's improvement assessment of \$193,784 or \$45.57 per square foot of living area falls within the range established by the best comparables in this record both in overall improvement assessment and on a per-square-foot of living area basis.

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

AGENCY

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