



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

APPELLANT: 519 Wimbledon, LLC
DOCKET NO.: 24-00490.001-R-1
PARCEL NO.: 16-26-107-013

The parties of record before the Property Tax Appeal Board are 519 Wimbledon, LLC, 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: \$88,721
IMPR.: \$110,676
TOTAL: \$199,397

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 2-story dwelling of brick exterior construction with 2,324 square feet of living area. The dwelling was constructed in 1954 and is 70 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a garage containing 440 square feet of building area. The property has an approximately 11,230 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the subject's assessment neighborhood and within .42 of a mile of the subject. The comparables consist of 1.75-story or 2-story dwellings of wood siding or stucco exterior construction ranging in size from 2,226 to 2,622 square feet of living area. The homes were built from 1917 to 1938. Each dwelling has central air conditioning, a full basement with

finished area, and a garage ranging in size from 378 to 990 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$86,665 to \$110,015 or from \$38.93 to \$42.15 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$85,783 or \$36.91 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 \$199,397. The subject property has an improvement assessment of \$110,676 or \$47.62 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 within the subject's assessment neighborhood and within .94 of a mile of the subject. The comparables consist of 2-story dwellings of brick exterior construction ranging in size from 2,368 to 2,752 square feet of living area. The homes were built in either 1937 or 1967. Each dwelling has central air conditioning, one or two fireplaces, a full basement with one having finished area, and a garage ranging in size from 360 to 525 square feet of building area. The comparables have improvement assessments ranging from \$109,041 to \$131,614 or from \$46.05 to \$47.82 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 noted differences between the subject and the comparables presented by the board of review, and argued that the appellant's comparables were superior to the board of review's comparables.

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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not particularly similar to the subject due to differences in age. Nevertheless, the Board has given reduced weight to board of review comparable #1, which differs from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the comparables presented by the appellant along with board of review comparables #2 and #3, which are similar to the subject in location, dwelling size, and features. These comparables have improvement assessments that range from \$86,665 to \$112,997 or from \$38.93 to \$47.04 per square foot of living area. The subject's improvement assessment of \$110,676 or \$47.62 per square foot of living area falls within the range established by the best comparables in this record overall and slightly above the

range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, such as age, 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: _____

September 16, 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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COUNTY

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