



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

APPELLANT: Alan Weiss
DOCKET NO.: 24-00508.001-R-1
PARCEL NO.: 15-25-407-025

The parties of record before the Property Tax Appeal Board are Alan Weiss, 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: \$86,036
IMPR.: \$253,247
TOTAL: \$339,283

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 one-story and part two-story dwelling of brick exterior construction with 4,811 square feet of living area.¹ The dwelling was constructed in 2004. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and a garage containing 1,012 square feet of building area. The property has an approximately 43,300 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant's appeal is based on a contention of law. The appellant argues that the subject's 2023 assessment, as reduced by the Property Tax Appeal Board, should be carried forward to the 2024 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In

¹ The Board finds the subject's property record card submitted by the board of review to be the best evidence of the subject's design and features.

support of this argument, the appellant submitted a copy of the Board's decision in Docket No. 23-00321.001-R-1, in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$320,139. The appellant also disclosed that the subject is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$339,283. The subject property has an improvement assessment of \$253,247 or \$52.64 per square foot of living area. The board of review also disclosed that 2023 was the first year of the general assessment cycle and a township equalization factor of 1.0598 was applied in Vernon Township.

In support of its contention of the correct assessment the board of review submitted a memorandum noting the subject's assessment was reduced by the Board and that a township equalization factor was applied resulting in an assessment of \$339,283. The board of review also submitted a copy of the Board's decision in Docket No. 23-00321.001-R-1. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant requested a total assessment of \$339,283.

Conclusion of Law

The appellant raised a contention of law asserting that the 2023 assessment of the subject property should be carried forward to the 2024 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) no change in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2023 tax year under Docket No. 23-00321.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$320,139. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2023 and 2024 tax years are within the same general assessment period and an equalization factor of 1.0598 was applied in Vernon Township in 2024. Furthermore, the decision of the Property Tax Appeal Board for the 2023

tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2024 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a total assessment of \$339,283 which is equivalent to the subject's 2024 assessment.

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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