



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

APPELLANT: Jorge Singman
DOCKET NO.: 24-01274.001-R-1
PARCEL NO.: 16-14-312-022

The parties of record before the Property Tax Appeal Board are Jorge Singman, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County in Lake Zurich; 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: \$100,530
IMPR.: \$166,110
TOTAL: \$266,640

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 2,284 square feet of living area. The dwelling was constructed in 1930 and is approximately 94 years old with an effective age of 1974. Features of the home include a basement with finished area, central air conditioning, and a 440 square foot garage. The property has a 34,970 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.23 of a mile from the subject. The parcels range in size from 7,490 to 9,010 square feet of land area and are improved with 2-story homes ranging in size from 2,088 to 2,624 square feet of living area. The dwellings were built from 1920 to 1953 with effective ages from 1962 to 1982. The appellant submitted a listing sheet for comparable #3 indicating this home was rehabbed/rebuilt in 2001. Two homes

each have a basement, one of which has finished area, and two comparables each have a 240 or a 550 square foot garage. Each home has central air conditioning. The comparables sold from September 2022 to June 2024 for prices ranging from \$450,000 to \$660,000 or from \$212.06 to \$251.52 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$266,640. The subject's assessment reflects a market value of \$800,000 or \$350.26 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.47 of a mile from the subject. The parcels range in size from 7,771 to 14,234 square feet of land area and are improved with 2-story homes ranging in size from 1,990 to 2,616 square feet of living area. The dwellings are 86 or 101 years old. Each home has a basement, one of which has finished area, central air conditioning, and a garage ranging in size from 260 to 580 square feet of building area. The comparables sold from June 2022 to December 2024 for prices ranging from \$705,000 to \$1,450,000 or from \$277.12 to \$728.64 per square foot of living area, including land.

The board of review submitted a brief contending the subject's dwelling size includes a 224 square foot addition built in 2018. The board of review asserted the appellant's comparable #1 was vacant for 15 years prior to its sale due to frozen burst pipes. The property sold to cash buyers only in "as is" condition as shown on the listing sheet presented by the board of review. It was disclosed the property needs roof and gutter work and tuckpointing. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which has reported condition issues and sold for a considerably lower sale price than the other sales in this record and lacks a garage that is a feature of the subject. The Board also gives less weight to the board of review's comparable #2, which sold for considerably more than the other sales in this record, suggesting this sale was an outlier.

¹ Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 and the board of review's comparables #1 and #3, which sold proximate in time to the assessment date and are similar to the subject in location, dwelling size, year built, and some features, although these comparables have significantly smaller sites than the subject, three comparables have significantly older effective ages than the subject, three comparables lack finished basement area that is a feature of the subject, and one comparable has a much smaller garage than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$500,000 to \$725,000 or from \$239.46 to \$277.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$800,000 or \$350.26 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, such as their much smaller sites compared to the subject, the Board finds the subject's assessment is supported. Based on this evidence, the Board finds 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: _____

December 23, 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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