



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

APPELLANT: Steven Sodman  
DOCKET NO.: 24-01530.001-R-1  
PARCEL NO.: 02-19-104-003

The parties of record before the Property Tax Appeal Board are Steven Sodman, the appellant, by Arden Edelcup, attorney-at-law 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:** \$13,732  
**IMPR.:** \$128,426  
**TOTAL:** \$142,158

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 is improved with a one-story dwelling of wood siding exterior construction containing 2,306 square feet of living area. The dwelling was constructed in 1994 and is approximately 30 years old. Features of the home include a full basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached car garage with 808 square feet of building area. The property has a 40,127 square foot site located in Antioch, Antioch Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings of brick or wood exterior construction that range in size from 1,824 to 2,538 square feet of living area. The homes were built from 1976 to 2003. Each property has a full or partial basement, 2 or 2½ bathrooms, and a garage ranging in

size from 506 to 1,500 square feet of building area. Two comparables have central air conditioning and two comparables have one fireplace each. Comparable #3 also has a “flat barn.” The comparables are located in Antioch from approximately .05 to .22 of a mile from the subject and have the same neighborhood code as the subject. These properties have improvement assessments ranging from \$101,978 to \$129,104 or from \$50.87 to \$55.91 per square foot of living area. The appellant requested the subject’s improvement assessment be reduced to \$121,804.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,158. The subject property has an improvement assessment of \$128,426 or \$55.69 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,764 to 2,304 square feet of living area. The homes range in age from 21 to 38 years old. Each property has a full or partial basement with one being partially finished. Three comparables have central air conditioning, three comparables have one or two fireplaces, and each property has a garage ranging in size from 576 to 1,500 square feet of building area. The comparables have 1½, 2, 2½, or 3 bathrooms. These properties are located in Antioch from approximately .05 to .56 of a mile from the subject and have the same neighborhood code as the subject property. Their improvement assessments range from \$101,978 to \$128,085 or from \$55.59 to \$60.99 per square foot of living area. Board of review comparables #1 and #4 are the same properties as appellant’s comparables #2 and #3, respectively.

### **Conclusion of Law**

The appellant 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 six comparables similar to the subject in style and located in the same neighborhood as the subject property with two comparables being common to both parties. Appellant’s comparable #3 and board of review comparables #2, #3, #4 and #5, which includes a common comparable, are from 16% to 24% smaller than the subject dwelling which detracts from the weight that can be given these properties. Nevertheless, these four comparables have improvement assessments that range from \$55.91 to \$60.99 per square foot of living area. The subject’s improvement assessment of \$55.69 per square foot of living area is below this range but is appropriate given the economies of scale associated with the fact the subject is improved with a larger dwelling relative to these properties.

Appellant’s comparables #1 and #2 along with board of review comparable #1, which is a common comparable, are most similar to the subject in size with 2,538 and 2,304 square feet of living area, respectively. Each of these comparables is older than the subject and would require

an upward adjustment to make them more equivalent to the subject in age. Appellant's comparable #1 has ½ less bathroom than the subject, a smaller basement than the subject and a smaller garage than the subject necessitating upward adjustments to make this property more equivalent to the subject. Appellant's comparable #2/board of review comparable #1 has ½ less bathroom than the subject and no central air conditioning, which is a feature of the subject, requiring upward adjustments to make this property more equivalent to the subject for these differences. Conversely, appellant's comparable #2/board of review comparable #1 has a larger garage than the subject requiring a downward adjustment for this difference. These two comparables have improvement assessments of \$129,104 and \$128,085 or \$50.87 and \$55.59 per square foot of living area, respectively. The subject's improvement assessment of \$128,426 or \$55.69 per square foot of living area is bracketed by the total improvement assessments but is slightly above the assessments on a per square foot of living area basis of the two comparables most similar to the subject in size. However, after considering the appropriate adjustments to the assessments of these two comparables for differences from the subject the Board finds the subject's improvement assessment is equitable.

In conclusion, based on this 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: \_\_\_\_\_

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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