



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

APPELLANT: Robert Koresian  
DOCKET NO.: 24-01957.001-R-1  
PARCEL NO.: 14-05-203-001

The parties of record before the Property Tax Appeal Board are Robert Koresian, 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:** \$57,412  
**IMPR.:** \$203,331  
**TOTAL:** \$260,743

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 1-story dwelling of brick exterior construction with 3,649 square feet of living area. The dwelling was constructed in 1994 and is approximately 30 years old. Features of the home include a 3,649 square foot basement, one full bathroom, two half bathrooms, central air conditioning, one fireplace, a 736 square foot garage and a 512 square foot inground swimming pool. The property has an approximately 88,649 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 1-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,034 to 3,372 square feet of living area. The homes were built

in 1986 or 1988. Each comparable has a basement ranging in size from 1,250 to 3,181 square feet of area. Each dwelling has two or four full bathrooms and three homes have an additional one or two half bathrooms. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 625 to 1,056 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$152,936 to \$189,307 or from \$49.86 to \$56.14 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$195,222 or \$53.50 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 \$260,743. The subject has an improvement assessment of \$203,331 or \$55.72 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 in the same assessment neighborhood code as the subject property. The board of review's comparables #1, #2 and #3 are the same properties as the appellant's comparables #1, #2 and #4, respectively, which were previously described. The comparables have improvement assessments ranging from \$158,593 to \$189,307 or from \$49.86 to \$56.14 per square foot of living area.

The board of review, through the Ela Township Assessor's Office, submitted comments asserting board of review comparables #2 and #3 are older in age and lack an inground swimming pool and other amenities present in the subject's improvements. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 record contains four equity comparables for the Board's consideration, as three properties were common to both parties. The parties comparables are generally similar to the subject in location, design, foundation type and some features. Although, each comparable has a smaller dwelling size and smaller basement area, and three comparables lack an inground swimming pool, suggesting upward adjustments are needed to account for these differences from the subject. In contrast, each comparable has a greater number of full bathrooms when compared to the subject and one comparable has a larger garage, suggesting downward adjustments are needed to account for these differences from the subject.

Nevertheless, the Board finds the comparables have improvement assessments ranging from \$152,936 to \$189,307 or from \$49.86 to \$56.14 per square foot of living area. The subject's

improvement assessment of \$203,331 or \$55.72 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. Given the subject's larger dwelling size, larger basement area, somewhat newer age and inground pool feature, a higher overall improvement assessment appears logical. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 in this record.

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:

March 17, 2026



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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