



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

APPELLANT: Howard Tessler
DOCKET NO.: 24-02158.001-R-1
PARCEL NO.: 12-21-402-048

The parties of record before the Property Tax Appeal Board are Howard Tessler, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$232,409
IMPR.: \$206,731
TOTAL: \$439,140

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 two-story dwelling of frame exterior construction with 3,180 square feet of living area. The dwelling was built in 1968 and is approximately 56 years old. Features of the home include a basement, central air conditioning, 2½ bathrooms, a garage with 989 square feet of building area and a greenhouse. The property has a 41,552 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,065 to 3,521 square feet of living area. The dwellings are from 38 to 99 years old. The comparables each have a basement, central air conditioning, either 2½, 3½ or 4½ bathrooms and a garage

ranging in size from 529 to 864 square feet of building area. Comparable #2 has a shed. The comparables have improvement assessments that range from \$144,055 to \$206,134 or from \$42.42 to \$58.54 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$161,981 or \$50.94 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 \$439,140. The subject property has an improvement assessment of \$206,731 or \$65.01 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 that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,112 to 3,319 square feet of living area. The dwellings were built from 1926 to 2016. The comparables each have a basement, central air conditioning, either 2½, 4½ or 5½ bathrooms and a garage ranging in size from 540 to 880 square feet of building area. The comparables have improvement assessments that range from \$180,508 to \$311,077 or from \$55.10 to \$94.90 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 information on nine comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #4, as well as board of review comparables #1, #2, #3 and #5, which differ significantly from the subject in age or dwelling size than other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparable #4, which have the same assessment neighborhood code as the subject and are overall more similar to the subject in dwelling size, design and some features. However, the Board finds both dwellings have varying degrees of similarity when compared to the subject in age and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$172,475 and \$238,097 or \$53.75 and \$71.74 per square foot of living area. The subject's improvement assessment of \$206,731 or \$65.01 per square foot of living area is bracketed by the two best comparables in this record. After considering 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.

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 presented.

Based on this record, 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:

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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