



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

APPELLANT: Joel Blumenau
DOCKET NO.: 24-02210.001-R-1
PARCEL NO.: 16-16-207-014

The parties of record before the Property Tax Appeal Board are Joel Blumenau, the appellant, by Ronald Kingsley, attorney-at-law of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$48,733
IMPR.: \$118,685
TOTAL: \$167,418

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 one-story dwelling of brick exterior construction containing 1,718 square feet of living area. The dwelling was constructed in 1961 and is approximately 63 years old. Features of the home include a basement or lower level that has 1,174 square feet of finished area, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 528 square feet of building area.¹ The property has a 11,625 square foot site located in Highland Park, West Deerfield 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 nine equity comparables improved with one-story dwellings of wood frame construction that range in size

¹ The Board finds the best description of the subject property is contained on the copy of the subject's property record card submitted by the board of review.

from 1,838 to 1,961 square feet of living area. The homes are 59 to 67 years old. Each property has central air conditioning, 2½ bathrooms, and a garage with from 294 to 567 square feet of building area. Five comparables each have one fireplace. The appellant's grid analysis indicated the comparables had no basements. These properties have the same assessment neighborhood code as the subject property and are located within .22 of a mile of the subject property. Their improvement assessments are from \$81,245 to \$122,189 or from \$43.82 to \$66.05 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$106,044.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,418. The subject property has an improvement assessment of \$118,685 or \$69.08 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 improved with one-story dwellings of brick exterior construction that range in size from 1,695 to 1,840 square feet of living area. The homes are 57 or 64 years old. Each property has a basement with 1,013 to 1,185 square feet of finished area, central air conditioning, one fireplace, and a garage ranging in size from 484 to 851 square feet of building area. The comparables have 2½, 3 or 3½ bathrooms. These properties have the same assessment neighborhood code as the subject property and are located within approximately .22 of a mile from the subject. Their improvement assessments range from \$116,395 to \$131,750 or from \$68.67 to \$71.60 per square foot of living area.

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 information on twelve equity comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in location, age, and dwelling size. The Board, however, gives less weight to the appellant's comparables as the appellant did not disclose that the comparables have basements or lower levels with finished area as does the subject property, which detracts from the Board's ability to determine their similarity to the subject property. Additionally, appellant's comparables #1 and 8 are outlier with improvement assessment that are approximately 28% lower than the next lowest comparable(s) on a per square foot of living area basis. The Board finds the best evidence of assessment equity to be board of review comparables that are described as having basements or lower levels with finished area similar to the subject property. The board of review comparables also are similar to the subject in most features. The board of review comparables have improvement assessments that range from \$116,395 to \$131,750 or from \$68.67 to \$71.60 per square foot of living area. The subject's improvement assessment of \$118,685 or \$69.08 per square foot of living area falls within the range established by the best comparables in this record demonstrating the subject is

being assessed equitably. 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: 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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