



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

APPELLANT: Gerald Aberman  
DOCKET NO.: 24-02216.001-R-1  
PARCEL NO.: 16-21-409-001

The parties of record before the Property Tax Appeal Board are Gerald Aberman, 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:** \$42,903  
**IMPR.:** \$91,848  
**TOTAL:** \$134,751

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 brick and frame exterior construction containing 1,403 square feet of above ground living area. The dwelling was constructed in 1967 and is approximately 57 years old. Features of the property include a partial basement/lower level with 675 square feet, central air conditioning, one fireplace, 2½ bathrooms, and a detached garage with 440 square feet of building area.<sup>1</sup> The property has a 7,500 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

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<sup>1</sup> The Board finds the best descriptive evidence for the subject property to be the copy of the subject's property record card submitted by the board of review disclosing the subject has a partial crawl space foundation and a lower level with 675 square feet of building area.

comparables composed of one-story dwellings of wood frame construction that range in size from 1,350 to 1,453 square feet of living area. The dwellings are from 50 to 75 years old. Eight of the comparables have central air conditioning, three of the comparables each have one fireplace, and eight comparables have garages that range from 440 to 576 square feet of building area. The comparables have 1, 1½, 2 or 2 ½ bathrooms. One comparable has a basement. These properties have the same assessment neighborhood code as the subject property and are located from .03 to .75 of a mile from the subject property. Their improvement assessments range from \$71,294 to \$106,080 or from \$49.79 to \$74.39 per square foot of living area. The appellant requested the subject's improvement be reduced to \$77,235.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,751. The subject property has an improvement assessment of \$91,848 or \$65.47 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 with brick exteriors that range in size from 1,201 to 1,487 square feet of living area. The homes range in age from 47 to 71 years old. Each comparable has a basement with one having finished area, central air conditioning, and 1½ or 2 bathrooms. One comparable has one fireplace and one comparable has a garage with 400 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located from approximately .72 to .90 of a mile from the subject property. The comparables have improvement assessments that range from \$73,912 to \$101,815 or from \$61.13 to \$68.47 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 parties submitted information on twelve equity comparables to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparable #5 and the board of review comparables that are improved with dwellings that have a basement/lower level as does the subject property. These properties have varying degrees of similarity to the subject in size and features that would require adjustments to make them more equivalent to the subject property. Appellant's comparable #5 has no fireplace, as does the subject property, indicating an upward adjustment to this comparable would be appropriate. The board of review comparables have ½ or 1 less bathroom than the subject, two comparables have no fireplace which is a feature of the subject, and two comparables have no garage unlike the subject, which would require upward adjustments to make them more similar to the subject for these differences in features. Additionally, board of review comparables #2 and #3 are smaller than the subject dwelling requiring upward adjustments to make them more equivalent to the subject in size. Conversely, board of review comparable #1 has finished basement area, unlike

the subject, suggesting a downward adjustment for this difference would be appropriate. These four comparables have improvement assessments that range from \$73,912 to \$106,080 or from \$61.13 to \$74.39 per square foot of living area. The subject's improvement assessment of \$91,848 or \$65.47 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the appropriate adjustments. Less weight is given the remaining comparables submitted by the appellant due to differences from subject in foundation/lower level. 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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