



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

APPELLANT: Richard Zan  
DOCKET NO.: 24-02222.001-R-1  
PARCEL NO.: 16-28-202-015

The parties of record before the Property Tax Appeal Board are Richard Zan, 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:** \$50,055  
**IMPR.:** \$124,351  
**TOTAL:** \$174,406

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 frame exterior construction that contains 2,208 square feet of living area. The dwelling was constructed in 1956 and is approximately 68 years old. Features of the property include a full basement with a 696 square foot recreation room. central air conditioning, one fireplace, two bathrooms, and an attached garage with 275 square feet of building area.<sup>1</sup> The property has an 8,960 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

---

<sup>1</sup> The Board finds the best description of the subject property was presented by the board of review which was supported by a copy of the subject's property record card submitted by the board of review.

from 2,040 to 2,519 square feet of living area. The homes are from 69 to 78 years old. Each comparable has central air conditioning, one fireplace, 2 or 2½ bathrooms, and a garage ranging in size from 440 to 626 square feet of building area. Six comparables have basements. The comparables have the same assessment neighborhood code as the subject property and are located from .04 to .21 of a mile from the subject property. Their improvement assessments range from \$87,776 to \$144,964 or from \$35.14 to \$64.31 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$117,322.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,406. The subject property has an improvement assessment of \$124,351 or \$56.32 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 1,521 to 2,121 square feet of living area. The homes are 68 to 74 years old. Each property has a basement with finished area, one or two fireplaces, 2 or 2½ bathrooms, and a garage with either 462 or 483 square feet of building area. One comparable has central air conditioning. These properties have the same assessment neighborhood code as the subject and are located from approximately .10 to .26 of a mile from the subject property. Their improvement assessments range from \$90,641 to \$126,187 or from \$58.67 to \$59.59 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 with the same assessment neighborhood code as the subject property. The comparables are improved with dwellings similar to the subject in age and style. The Board gives less weight to appellant's comparable #6 and board of review comparables #1 and #3 due to differences from the subject dwelling in size. The Board gives less weight to appellant's comparables #3, #4 and #9 due to differences from the subject in foundation. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #5, #7 and #8 as well as board of review comparable #2 that are improved with dwellings that range in size from 2,040 to 2,254 square feet of living area and in age from 69 to 74 years old. The comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$103,720 to \$144,964 or from \$49.79 to \$64.31 per square foot of living area. The subject's improvement assessment of \$124,351 or \$56.32 per square foot of living area falls within the range established by the best comparables in this record.

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 all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record, after considering the appropriate adjustments to the best comparables, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Richard Zan, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085