



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

APPELLANT: Jack Sostrin  
DOCKET NO.: 24-02239.001-R-1  
PARCEL NO.: 16-33-404-014

The parties of record before the Property Tax Appeal Board are Jack Sostrin, the appellant, by attorney Ronald Kingsley, 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:** \$83,947  
**IMPR.:** \$119,394  
**TOTAL:** \$203,341

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 brick exterior construction with 2,208 square feet of living area.<sup>1</sup> The dwelling was constructed in 1961 and is 63 years old. Features of the home include a 1,078 square foot unfinished basement, central air conditioning, a fireplace, 2.5 bathrooms and a 440 square foot garage. The property is located in Deerfield, West Deerfield 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 nine equity comparable properties described as two-story dwellings of wood frame construction that range in size from 2,100 to 2,292 square feet of living area, and either 63 or 64 years old. Each comparable has the same neighborhood code as the subject property and is located within .17 of

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<sup>1</sup> The Board finds that the best description of the subject is found in the property record card.

a mile from the subject. Features of the comparables include central air conditioning, 2.5 or 3 bathrooms and a garage ranging in size from 236 to 529 square feet. Six comparables each have an unfinished basement ranging in size from 285 to 794 square feet, and six comparables each have a fireplace. The comparables have improvement assessments ranging from \$102,334 to \$156,109 or from \$47.76 to \$73.39 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$115,545 or \$52.33 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 \$203,341. The subject property has an improvement assessment of \$119,394 or \$54.07 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparable properties improved with two-story dwellings of brick or wood siding exterior that range in size from 1,731 to 2,238 square feet of living area and are either 62 or 63 years old. Each has the same neighborhood code as the subject property and is located within .15 of a mile from the subject. Features of the comparables include a 750 or 888 square foot unfinished basement, central air conditioning, 2.5 bathrooms and a 441 or 462 square foot garage. Two comparables each have one or two fireplaces. These properties have improvement assessments ranging from \$100,326 to \$120,128 or from \$53.68 to \$57.96 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 a total of twelve comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to appellant's comparables #5, #6, and #8 which lack a basement foundation, a feature of the subject, and the appellant's comparable #2 due to its substantial difference in basement size in comparison to the subject. The Board gives reduced weight to the board of review's comparables #2 and #3 which are less similar to subject in dwelling size.

The Board finds the best evidence of assessment equity to be the remaining six comparables comprised of appellant's comparables # 1, 3, 4, 7, and 9 and the board of review's comparable # 1. These comparables are the most similar, overall, to the subject in location, size, style, features and age. They had improvement assessments that ranged from \$106,661 to \$156,109 or from \$50.65 to \$73.39 per square foot of living area. The subject's improvement assessment of \$119,394 or \$54.07 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and 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.

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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