



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

APPELLANT: Robert Lossmann  
DOCKET NO.: 24-02372.001-R-1  
PARCEL NO.: 06-36-301-010

The parties of record before the Property Tax Appeal Board are Robert Lossmann, the appellant; 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:** \$57,224  
**IMPR.:** \$153,254  
**TOTAL:** \$210,478

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 2-story dwelling of vinyl siding exterior construction with 3,118 square feet of living area. The dwelling was constructed in 2001 and is approximately 23 years old. Features of the home include a basement with finished area, central air conditioning, and a 792 square foot garage. The property has a 19,454 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment equity regarding the improvement. In support of these arguments, the appellant submitted evidence disclosing the subject property was purchased on November 4, 2016 for a price of \$330,000. The appellant submitted information on four comparables presented in two grids.<sup>1</sup> The comparables are located within 0.54 of a mile from the subject and are within the same assessment neighborhood code as

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<sup>1</sup> The second grid includes duplicates of comparables #3 and #2, respectively, and contains an additional property that is renumbered as comparable #4 for ease of reference.

the subject. The parcels range in size from 13,590 to 18,870 square feet of land area and are improved with 2-story homes with 3,173 or 3,180 square feet of living area. The homes are from 24 to 28 years old. Each home has a basement, three with finished area, central air conditioning, and a 792 square foot garage. The comparables sold from January 2006 to August 2019 for prices ranging from \$346,500 to \$553,000 or from \$109.20 to \$174.28 per square foot of living area, including land. The comparables have improvement assessments ranging from \$118,728 to \$152,302 or from \$37.42 to \$47.89 per square foot of living area.

The appellant submitted information on additional comparables that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on the additional comparable properties submitted by the appellant is given no weight.

The appellant also submitted a letter contending that the subject's per square foot assessment is higher than similar properties in the subject's subdivision. The appellant pointed out the subject's has a slightly larger basement than similar properties and has finished basement area unlike some other similar properties. The appellant questioned whether the board of review has accurately reported the features of other similar properties when information is available in their listing sheets and during open houses.<sup>2</sup> Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,478. The subject's assessment reflects a market value of \$631,497 or \$202.53 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup> In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.31 of a mile from the subject and within the subject's neighborhood assessment code. The comparables are improved with 2-story homes ranging in size from 3,012 to 3,360 square feet of living area. The dwellings are 21 or 24 years old. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 506 to 792 square feet of building area. The comparables have improvement assessments ranging from \$151,038 to \$172,033 or from \$48.92 to \$51.20 per square foot of living area. The board of review did not report any sales data for these comparables. Based on this evidence, the board of review requested the subject's assessment be sustained.

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<sup>2</sup> The appellant did not submit listing sheets or photographs to document what features the appellant believes were incorrectly reported by county assessing officials.

<sup>3</sup> Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

### **Conclusion of Law**

The appellant contends in part 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 justified.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #4, which is not reported to have finished basement area like the subject, and to the board of review's comparables #1 and #3, which are less similar to the subject in dwelling size and garage size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 through #3 and the board of review's comparables #2 and #4, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments ranging from \$144,312 to \$160,860 or from \$45.48 to \$50.70 per square foot of living area. The subject's improvement assessment of \$153,254 or \$49.15 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 no reduction in the subject's improvement assessment is warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 evidence of a November 2016 sale of the subject and four comparable sales presented by the appellant that occurred from January 2006 to August 2019. The Board finds these sales occurred more remote in time from the January 1, 2024 assessment date and are less likely to be indicative of market value as of that date. The most recent of these sales sold more than four years before the assessment date. Thus, the Board gave little weight to these sales due to the fact they did not occur proximate in time to the assessment date at issue. Based on this record, the Board finds the appellant did not demonstrate that the subject's assessment is not reflective of market value and a reduction in the subject's assessment for overvaluation 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:

April 21, 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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COUNTY

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