



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

APPELLANT: William Levison  
DOCKET NO.: 24-02433.001-R-1  
PARCEL NO.: 16-22-301-039

The parties of record before the Property Tax Appeal Board are William Levison, the appellant, by attorney David Kieta of Kieta Law LLC in Winfield; 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:** \$49,988  
**IMPR.:** \$129,053  
**TOTAL:** \$179,041

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 and frame exterior construction with 2,389 square feet of living area. The dwelling is approximately 46 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 528 square feet of building area.<sup>1</sup> The property has an approximately 10,000 square foot site and is located in Highland Park, Moraine 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 five equity comparables that have the same assessment neighborhood code as the subject and are located along the same street and within .28 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or brick and wood exterior construction, each containing 2,389 square feet of living area. The dwellings are 46 or 47 years old. The

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<sup>1</sup> The board of review disclosed the subject has basement finish, which was not refuted by the appellant.

comparables each have a basement. The appellant did not disclose basement finish, if any, for the comparables. Each comparable has central air conditioning, a fireplace and a garage with 528 square feet of building area. The comparables have improvement assessments that range from \$119,743 to \$123,887 or from \$50.12 to \$51.86 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$122,479 or \$51.27 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 \$179,041. The subject property has an improvement assessment of \$129,053 or \$54.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located along the same street and are located along the same street and within approximately .37 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 2,128 to 2,620 square feet of living area. The dwellings are 46 or 47 years old. The comparables each have a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 360 to 528 square feet of building area. The comparables have improvement assessments that range from \$125,930 to \$141,659 or from \$54.02 to \$59.18 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 information on nine comparables for the Board's consideration. The Board has given less weight to the appellant's comparables, which were not reported to have basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be the four comparables submitted by the board of review, which have basement finish, like the subject and are similar to the subject in location, and similar, if not identical, to the subject in dwelling size, design, age and many features. The comparables have improvement assessments that range from \$125,930 to \$141,659 or from \$54.02 to \$59.18 per square foot of living area. The subject's improvement assessment of \$129,053 or \$54.02 per square foot of living area falls within the range established by the best comparables in this record in terms of total improvement assessment and at the lowest end of the range on a per square foot of living area basis. After considering 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.

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 assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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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