



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

APPELLANT: Uptown Development LLC
DOCKET NO.: 24-02471.001-R-1
PARCEL NO.: 16-25-310-011

The parties of record before the Property Tax Appeal Board are Uptown Development LLC, the appellant, by attorney Arden Edelcup of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$49,141
IMPR.: \$94,380
TOTAL: \$143,521

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 brick exterior construction with 1,850 square feet of living area. The dwelling was constructed in 1928 and is approximately 96 years old. The dwelling has an effective year built of 1975. Features of the home include a basement, two bathrooms and a fireplace. The property has an approximately 5,591 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located within approximately .72 of a mile from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,765 to 2,028 square feet of living area. The dwellings were constructed from 1924 to

1965 and comparables #1 through #3 have effective years built that range from 1966 to 1976. The comparables each have a basement, one of which has finished area. One comparable has central air conditioning, two comparables each have a fireplace and two comparables each have a garage with 216 or 280 square feet of building area. The comparables have improvement assessments that range from \$77,678 to \$102,948 or from \$44.01 to \$54.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$94,380 or \$51.02 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 \$152,874. The subject has an improvement assessment of \$103,733 or \$56.07 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within approximately .64 of a mile from the subject property. The comparables are improved with 1.75-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,674 to 1,948 square feet of living area. The dwellings are 96 or 104 years old. Each comparable has a basement, central air conditioning and a garage ranging in size from 360 to 484 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$91,497 to \$109,391 or from \$51.31 to \$56.39 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4, as well as the board of review comparables which have a garage and/or central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3, which are similar to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments of \$77,678 and \$102,948 or \$44.01 and \$50.76 per square foot of living area. The subject property's improvement assessment of \$103,733 or \$56.07 is greater than the two best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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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COUNTY

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