



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

APPELLANT: Steven Korn
DOCKET NO.: 24-02510.001-R-1
PARCEL NO.: 16-34-412-030

The parties of record before the Property Tax Appeal Board are Steven Korn, the appellant, by attorney Scott J. Linn, of the Law Offices of Scott J. Linn in Northbrook; 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: \$84,390
IMPR.: \$274,408
TOTAL: \$358,798

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 parties appeared virtually before the Property Tax Appeal Board on May 5, 2026 for a hearing pursuant to prior written notice dated March 5, 2026.¹ Appearing was counsel for the appellant, Scott J. Linn, and appearing on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist.

The subject property consists of a 2-story dwelling of wood siding exterior construction with 4,576 square feet of living area. The dwelling is approximately 32 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, 3.5 bathrooms, and a 770 square foot garage. The property has a 22,976 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The hearing was rescheduled to May 5, 2026 by agreement of the parties, who also consented to a virtual hearing.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within 0.24 of a mile from the subject. The parcels range in size from 10,680 to 25,390 square feet of land area and are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 3,950 to 5,110 square feet of living area. The dwellings are from 36 to 43 years old. Two homes have a 1,508 or 2,741 square foot unfinished basement. Each home has central air conditioning, one or two fireplaces, 3.5 to 5.5 bathrooms, and a garage ranging in size from 528 to 759 square feet of building area. The appellant reported the comparables sold from March 2022 to September 2023 for prices ranging from \$609,991 to \$1,225,434 or from \$154.43 to \$239.81 per square foot of living area, including land.

At hearing, Linn pointed out the similarities and differences between the subject and the comparables in exterior construction, bathroom count, dwelling size, foundation type, basement size, fireplace count, garage size, and site size. Linn clarified he selected these sales from sales data found by his staff, which was likely obtained from the Multiple Listing Service or the Lake County Board of Review website. Linn stated comparable #3 is superior to the subject in site size, dwelling size, basement size, and other features and sold for more than the requested value for the subject.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$297,410, which would reflect a market value of \$892,319 or \$195.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$358,798. The subject's assessment reflects a market value of \$1,076,502 or \$235.25 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within 0.32 of a mile from the subject. The parcels range in size from 13,369 to 24,881 square feet of land area and are improved with 2-story or 3-story homes of brick exterior construction ranging in size from 3,321 to 4,480 square feet of living area. The dwellings are from 26 to 94 years old. Each home has a 962 to 2,448 square foot basement with 769 to 1,958 square feet of finished area, central air conditioning, one or two fireplaces, from 3.5 to 5.5 bathrooms, and a garage ranging in size from 400 to 736 square feet of building area. The comparables sold from December 2022 to April 2024 for prices ranging from \$1,005,000 to \$1,400,000 or from \$302.44 to \$340.58 per square foot of living area, including land.

The board of review noted comparables #1 and #4 each have a smaller site than the subject, comparable #1 is 62 years older than the subject, the subject has a larger basement than the comparables, and comparables #1 and #3 each have a smaller garage than the subject. The board of review noted the appellant's comparables #1 and #2 each have a smaller garage than the subject.

At hearing, Perry argued the appellant's comparable #2 lacks a basement that is a feature of the subject and should not be considered comparable to the subject. Perry argued the appellant reported the wrong sale prices for the appellant's comparables. Perry stated the appellant's

comparable #1 sold for a price of \$613,000, the appellant's comparable #2 sold for a price of \$699,000, and the appellant's comparable #3 sold for a price of \$1,150,000. Perry confirmed the sale dates, except the appellant's comparable #3 had a sale date that differed by a month.

Perry requested the listing sheets for the sales be admitted into evidence. The appellant did not object to the admission of these documents, however, the Administrative Law Judge denied the board of review's request as new evidence may not be submitted at a hearing. Pursuant to Section 1910.67(k) of the Board's rules, evidence that was not timely submitted prior to the hearing will not be accepted into the record unless the filing requirement was specifically waived by the Board or the evidence was specifically ordered by the Board. (86 Ill. Adm. Code § 1910.67(k)). The Board finds the board of review did not timely submit these listing sheets with its evidence and there was no witness testifying about the appellant's sales who could be impeached with these documents.

Perry pointed out the similarities and differences of both parties' comparables to the subject in exterior construction, foundation type, dwelling size, age, and basement size and finish. Perry asserted the appellant's comparable #3 and the board of review's comparable #4 should be given less weight as older sales. Perry argued the board of review's comparable #2 was the most similar property to the subject despite having some superior features. Perry concluded the board of review's comparables #1, #2, and #3 were the best comparables in the record and support the subject's assessment.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, Linn contended that the board of review's comparables differ from the subject in exterior construction, age, and/or dwelling size. Linn asserted the board of review's comparable #2 is the only property similar to the subject in dwelling size but it has finished basement area unlike the subject. Based on the sales in the record, Linn concluded a reduction in the subject's assessment is justified.

Conclusion of Law

The appellant 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. Adm. 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. Adm. 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 a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review's comparable #4, which sold less proximate in time to the assessment date than the other sales in this record. The Board also gives less weight to the appellant's comparable #2 and the board of review's comparable #1, due to substantial differences from the subject in age, foundation type, and/or site size.

The Board finds the best evidence of market value to be appellant's comparable #1 and the board of review comparables #2 and #3, which sold more proximate in time to the assessment date and are similar to the subject in 2-story design, age, location, site size, and some features. However, two comparables are much smaller homes than the subject with smaller garages than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables each have brick exterior construction, one comparable has more bathrooms than the subject, and two comparables have finished basement area unlike the subject, suggesting downward adjustments for these features would be needed. These most similar comparables sold for prices that were reported to range from \$680,063 to \$1,400,000 or from \$169.00 to \$312.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,076,502 or \$235.25 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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: June 16, 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

Steven Korn, by attorney:
Scott J. Linn
Law Offices of Scott J. Linn
331 Basswood Drive
Northbrook, IL 60062

COUNTY

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