



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

APPELLANT: Ernest Josellis  
DOCKET NO.: 24-02515.001-R-1  
PARCEL NO.: 11-15-403-004

The parties of record before the Property Tax Appeal Board are Ernest Josellis, the appellant, by attorney Brianna L. Golan of Golan Christie Taglia LLP in Chicago; 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:** \$81,313  
**IMPR.:** \$174,194  
**TOTAL:** \$255,507

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 frame exterior construction with 3,064 square feet of living area. The dwelling was constructed in 1977. Features of the home include a basement, central air conditioning, a fireplace and a garage with 1,497 square feet of building area. The property has an 84,821 square foot site and is located in Libertyville, Libertyville 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 five equity comparables that have the same assessment neighborhood code as the subject and are located within .65 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,656 to 3,118 square feet of living area. The dwellings were built in 1976 or 1977. Each comparable

has a basement, central air conditioning, a fireplace and a garage ranging in size from 484 to 625 square feet of building area. The comparables have improvement assessments that range from \$137,677 to \$161,692 or from \$50.11 to \$52.14 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$157,765 or \$51.49 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 \$255,507. The subject has an improvement assessment of \$174,194 or \$56.85 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables that have the same assessment neighborhood code as the subject and are located within .35 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction containing 2,668 and 2,776 square feet of living area. The dwellings were each built in 1977. Each comparable has a basement, central air conditioning, a fireplace and either a 440 or a 578 square foot garage. The comparables have improvement assessments of \$158,574 and \$159,226 or \$57.36 and \$59.44 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #1 and board of review comparable #2 due to their smaller dwelling sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 through #5, along with board of review comparable #1, which are overall more similar to the subject in location, dwelling size, design, age and some features. However, the Board finds these five comparables have substantially smaller garage sizes when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$142,132 to \$161,692 or from \$50.11 to \$57.36 per square foot of living area. The subject's improvement assessment of \$174,194 or \$56.85 per square foot of living area falls above the range established by the best comparables in this record in overall improvement assessment but within the comparables on a per square foot of living area basis. The Board finds the subject's higher overall improvement assessment appears to be justified given the subject's substantially larger garage size. 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 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:

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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