



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

APPELLANT: Ann Brennan
DOCKET NO.: 24-02642.001-R-1
PARCEL NO.: 12-20-222-005

The parties of record before the Property Tax Appeal Board are Ann Brennan, 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: \$93,667
IMPR.: \$77,867
TOTAL: \$171,534

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 split-level dwelling of frame exterior construction with 1,334 square feet of above ground living area.¹ The dwelling was constructed in 1964 and is approximately 60 years old. Features of the home include a lower level with finished area, a partial basement that is unfinished, central air conditioning and a garage with 264 square feet of building area. The property has an approximately 10,500 square foot site and is located in Lake Bluff, Shields 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

¹ The Board finds the best description of the subject's dwelling is found in the property information printout provided by the board of review, which was not refuted by the appellant.

located within approximately .4 of a mile from the subject property.² The comparables are improved with split-level dwellings of frame exterior construction ranging in size from 1,377 to 1,896 square feet of above ground living area. The dwellings are from 64 to 66 years old. The comparables each have a lower level, four of which have finished area and two comparables each have an additional basement that is unfinished. Four comparables each have central air conditioning and a garage ranging in size from 338 to 528 square feet of building area. The comparables have improvement assessments that range from \$41,574 to \$71,306 or from \$30.19 to \$42.16 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$48,571 or \$36.41 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,534. The subject has an improvement assessment of \$77,867 or \$58.37 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with split-level dwellings of frame exterior construction ranging in size from 1,329 to 1,416 square feet of above ground living area. The dwellings were built from 1959 to 1970. Each comparable has a basement with finished area and a garage ranging in size from 484 to 588 square feet of building area. Four comparables have central air conditioning. The comparables have improvement assessments ranging from \$82,963 to \$96,586 or from \$61.27 to \$68.21 per square foot of above ground 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 parties submitted ten equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #3 due to its larger dwelling size when compared to the subject. The Board has also given less weight to the appellant's comparable #4 and board of review comparable #2 which lack central air conditioning and/or a garage, both features of the subject.

² The appellant submitted a supplement grid analysis which disclosed the appellant's comparable #3 with a property index number of 12-20-403-00 and revealed additional descriptive characteristics for each of the appellant's comparables.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #5, along with board of review comparables #1, #3, #4 and #5, which are similar to the subject in location, dwelling size, design and age. However, the comparables have varying degrees of similarity to the subject in other features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$52,272 to \$96,586 or from \$33.92 to \$68.21 per square foot of above ground living area. The subject property's improvement assessment of \$77,867 or \$58.37 per square foot of above ground living area falls within the range established by the best comparables in the record. After considering adjustments to the 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

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