



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

APPELLANT: Jeffrey Michael
DOCKET NO.: 24-02763.001-R-1
PARCEL NO.: 16-26-104-110

The parties of record before the Property Tax Appeal Board are Jeffrey Michael, the appellant, by attorney David R. Bass, of Field and Goldberg, LLC 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: \$114,485
IMPR.: \$410,702
TOTAL: \$525,187

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 stone exterior construction with 4,910 square feet of living area. The dwelling was constructed in 2008 and is 16 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace, 3 ½ bathrooms, an in-ground swimming pool and an 862 square foot garage.¹ The property has a 26,572 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 four equity comparables located within the subject's assessment neighborhood and within 1,549 feet or .29 of a mile from the subject. The comparables are improved with two-story dwellings of brick or

¹ The Board finds that the best description of the subject property is in the property record card submitted by the board of review, unrefuted by appellant.

wood exterior construction, ranging in size from 4,093 to 5,744 square feet of living area. The comparables were constructed from 1990 to 2006 and have effective ages from 2004 to 2006 years old.² Each comparable has an unfinished basement, 4 or 6 bathrooms, central air conditioning, one or two fireplaces, and a garage ranging from 484 to 930 square feet in building area size. One comparable features an in-ground swimming pool. The comparables have improvement assessments that range from \$313,654 to \$438,819 or from \$74.49 to \$78.38 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$375,468 or \$76.47 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 \$525,187. The subject property has an improvement assessment of \$410,702 or \$83.65 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 located within the subject's assessment neighborhood and within 1,946 feet or .37 of a mile from subject. The comparables are improved with two-story brick exterior construction dwellings ranging in size from 4,395 to 5,023 square feet of living area. The comparables are from 17 to 22 years old. Each comparable has a full basement with finished area, 4 to 5 ½ bathrooms, central air conditioning, one to two fireplaces, and a garage ranging in size from 672 to 726 square feet in building area. The comparables have improvement assessments that range from \$369,222 to \$421,624 or \$83.94 to \$86.03 per square feet 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 a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to appellant's comparables #3 and #4 due to differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and the board of review's comparables which are most similar to the subject in dwelling size, age, location and/or features. These comparables have improvement assessments that range from \$369,222 to \$421,624 or from \$74.49 to \$86.03 per square foot of living area. The subject's improvement assessment of \$410,702 or \$83.65 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the

² Appellant's equity comparable #2 has an original construction date of 1990 with an effective age date of 2005.

Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jeffrey Michael, by attorney:
David R. Bass
Field and Goldberg, LLC
10 South LaSalle Street
Suite 2910
Chicago, IL 60603

COUNTY

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