



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

APPELLANT: Mark Hagy  
DOCKET NO.: 24-02764.001-R-1  
PARCEL NO.: 13-02-317-005

The parties of record before the Property Tax Appeal Board are Mark Hagy, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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:** \$41,283  
**IMPR.:** \$149,770  
**TOTAL:** \$191,053

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 one-story dwelling of frame exterior construction with 2,096 square feet of living area. The dwelling was constructed in 1965 and is approximately 59 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, 3 bathrooms and a 620 square foot garage. The property has a 22,480 square foot site and is located in Tower Lakes, Cuba 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 .39 of a mile from the subject. The comparables are improved with one-story dwellings of brick and/or frame exterior construction, ranging in size from 1,955 to 2,922 square feet of living area. The comparables are approximately from 64 to 70 years old. Each comparable has a basement with

finished area, 2 to 3 bathrooms, central air conditioning, and one to three fireplaces. One comparable features a 290 square foot garage. The comparables have improvement assessments that range from \$122,322 to \$157,673 or from \$53.96 to \$66.09 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$126,389 or \$60.30 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 \$191,053. The subject property has an improvement assessment of \$149,770 or \$71.46 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's assessment neighborhood and within .15 of a mile from subject. The comparables are improved with one-story brick or frame exterior construction dwellings ranging in size from 1,879 to 2,052 square feet of living area. The comparables were constructed from 1952 to 1960 and are from 64 to 72 years old. Each comparable has a basement with finished area, 2 ½ to 3 ½ bathrooms, central air conditioning, and two fireplaces. Three comparables feature a garage ranging in size from 420 to 598 square feet in building area size. The comparables have improvement assessments that range from \$140,461 to \$150,009 or \$73.10 to \$78.70 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to appellant's comparables #1 through #3, and the board of review's comparable #3 because the properties lack a garage, which is a feature of the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4, and the board of review's comparables #1, #2, and #4 which are most similar to the subject in features, dwelling size, location and/or 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 \$124,273 to \$150,009 or from \$63.57 to \$78.70 per square foot of living area. The subject's improvement assessment of \$149,770 or \$71.46 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 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

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COUNTY

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