# FINAL ADMINISTRATIVE DECISION
# ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Chicago Title Land Trust Co.
DOCKET NO.: 24-02803.001-R-1
PARCEL NO.: 16-21-402-054

The parties of record before the Property Tax Appeal Board are Chicago Title Land Trust Co., the appellant, by attorney Jordan Wilkow, of Tabet DiVito & Rothstein 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:** | $116,227 |
| **IMPR.:** | $323,754 |
| **TOTAL:** | $439,981 |

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 2025 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 before the Property Tax Appeal Board for a hearing at the Lake County Board of Review's office in Waukegan pursuant to prior written notice. Appearing on behalf of the appellant was Jordan Wilkow of Tabet Divito & Rothstein LLC and appearing on behalf of the Lake County Board of Review was Jack Perry.

The subject property consists of a 2-story dwelling of brick exterior construction with 5,145 square feet of living area. The dwelling was constructed in 2001 and is approximately 23 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and an 805 square foot garage. The property has an approximately 38,313 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located within 0.94 of a mile from the subject. The comparables are improved with 1-story or 2-story homes of brick or wood siding exterior construction ranging in size from 4,961 to 8,544 square feet of living area. The dwellings were constructed from 1995 to 2019 and have basements with three having finished area. Each home has central air conditioning, one to four fireplaces and a garage ranging in size from 642 to 1,268 square feet of building area. The comparables have improvement assessments ranging from $254,623 to $460,540 or from $44.58 to $66.02 per square foot of living area.

At the hearing, Wilkow asserted that all of the comparables that have been submitted clearly and convincingly support a reduction in the subject's improvement assessment to approximately $56 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $439,081. The subject property has an improvement assessment of $323,754 or $62.93 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 0.94 of a mile from the subject where comparable #2 was submitted by the appellant as comparable #7. The comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 4,961 to 5,374 square feet of living area. The dwellings are 13 or 22 years old and have basements, two with finished area. Each home has central air conditioning, two fireplaces and a garage ranging in size from 642 to 1,169 square feet of building area. The comparables have improvement assessments ranging from $326,051 to $419,723 or from $64.55 to $78.10 per square foot of living area.

At hearing, Perry critiqued the appellant's comparables noting differences in living area and basement finished area when compared to the subject.

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

## Conclusion of Law

The appellant 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 a total of 12 equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 through #6 and #9 which are less similar to the subject in age or dwelling size when compared to the subject. The Board gives less weight to board of review comparable #3 which has a considerably higher improvement assessment per square foot than the other comparables submitted by the board of review and appears to be an outlier.

The Board finds the best evidence of assessment equity to be appellant's comparables #7 and #8 along with board of review comparables #1 and #2 which includes the parties' common comparable. These three comparables are overall more similar to the subject in location, age, dwelling size, and most features. These comparables have improvement assessments that range from $326,051 to $356,800 or from $64.42 to $66.02 per square foot of living area. The subject's improvement assessment of $323,754 or $62.93 per square foot of living area falls below the range established by the best comparables in this 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:

C E R T I F I C A T I O N

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: October 20, 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 9-215 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

Chicago Title Land Trust Co., by attorney:
Jordan Wilkow
Tabet DiVito & Rothstein LLC
209 S. LaSalle St.
Ste 700
Chicago, IL 60604

COUNTY

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