



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

APPELLANT: Jonathan Glick
DOCKET NO.: 24-04969.001-R-2
PARCEL NO.: 16-25-107-004

The parties of record before the Property Tax Appeal Board are Jonathan Glick, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$132,953
IMPR.: \$421,692
TOTAL: \$554,645

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 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 an owner-occupied residence located in Moraine Township, Lake County.

The appellant contends the subject's assessment is incorrect based on a contention of law. The evidence disclosed the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under docket numbers 23-03195.001-R-2. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$499,950. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the appellant requested the Board's prior year's 2023 decision be carried forward to the subsequent 2024 tax year since the subject property is an owner occupied residence; the 2023 and 2024 tax years are within the same general assessment period; the subject property has not sold in an arm's-length transaction subsequent to the Board's decision establishing a different fair cash value, and the Board's decision was reversed or

modified upon review. Based on this argument, the appellant requested the subject's assessment be reduced from \$663,599 to \$499,550.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$663,599 was disclosed. The notes on appeal also disclosed a 1.1094 township equalization factor was applied to all property in Moraine Township for the 2024 tax year. The board of review agreed that the subject property's 2023 assessment was reduced by the Property Tax Appeal Board to \$499,950 and should be carried forward to the 2024 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) subject to application of the 1.1094 township equalization factor applied for the 2024 tax year. Based on this evidence, the board of review offered to reduce the subject's assessment to \$554,645.

By letter dated January 1, 2026, the appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

Conclusion of Law

Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15).

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds its 2023 prior year's decision shall be carried forward to the subsequent 2024 assessment year, subject to equalization, as provided by statute. Section 16-185 of the Property Tax Code provides pertinent part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, **subject to equalization**, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185).

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2023 assessment to \$499,950. The record further indicates that the subject property is an owner-occupied residence and that the 2023 and 2024 tax years are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that the Board's prior year's decision was reversed or modified upon review. The record also shows a 1.1094 equalization factor was issued for Moraine Township by the board of review for the 2024 tax year. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision of \$499,950 plus the application of the township

equalization factor of 1.1094. Therefore, the Board finds the correct assessment for the subject property for tax year 2024 is \$554,645. ($499,950 \times 1.1094 = 554,645$).

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:

March 17, 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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