FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Delrahim
DOCKET NO.: 25-00207.001-R-2
PARCEL NO.: 16-25-403-008

The parties of record before the Property Tax Appeal Board are Michael Delrahim, the appellant, by attorney Glenn L. Udell, of Brown, Udell, Pomerantz, DelRahim 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 ***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:	$397,206
IMPR.:	$492,976
TOTAL:	$890,182

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 subject property consists of a 2-story dwelling of brick and frame exterior construction with 7,457 square feet of living area that was constructed in 1954. Features include an unfinished basement, central air conditioning, an attached 4-car garage, a detached 2-car garage, and a coach house. The property has a 129,451 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of $2,300,000 as of September 11, 2025. The appraiser treated the coach house as an accessory amenity due to its inferior construction compared to the main dwelling. The appellant reported the subject is an owner-occupied residence in the appeal petition.

The Board takes judicial notice that the subject property was the subject matter of an appeal before the Board the prior tax year as Docket No. 24-00484.001-R-2, in which the Board issued a decision lowering the subject's assessment to $839,240 based on the evidence submitted by the parties. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $944,395. The subject's assessment reflects a market value of $2,833,468 or $379.97 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. The board of review indicated that 2023 was the first year of the general assessment cycle for the subject property and that an equalization factor of 1.0607 was applied to all non-farm properties in Moraine Township in 2025.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The board of review submitted the subject's 2025 tax year property record card indicating the subject has a homestead exemption and noting that the coach house is rented. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted a brief critiquing the board of review's comparables for differences from the subject in site size, design, age, and other features.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the appellant disclosed the subject is an owner-occupied residence. The board of review submitted the subject's property record card which indicates a homestead exemption for 2025, which supports this contention. Although the board of review noted on the property record card that the coach house is rented, the board of review did not dispute that the subject is an owner-occupied residence. Thus, the Board finds the subject property is an owner-occupied residence.

The Board finds that the assessment as established by the Board for the 2024 tax year should be carried forward to the 2025 tax year subject to equalization as provided by section 16-185 of the Property Tax Code. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in 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.

The record disclosed the Board issued a decision reducing the subject's assessment for the 2024 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2024 and 2025 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 after the Board's decision or that the decision of the Board has been reversed or modified upon review. The record also disclosed that an equalization factor of 1.0607 was applied in 2025. Based on this evidence, the Board finds a reduction in the subject’s assessment is warranted to reflect the assessment as established in the Board's decision for the 2024 tax year plus the application of the 2025 equalization factor of 1.0607.

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: July 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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