FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert Kalman
DOCKET NO.: 25-00209.001-R-1
PARCEL NO.: 17-31-302-026

The parties of record before the Property Tax Appeal Board are Robert Kalman, 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:	$192,169
IMPR.:	$347,300
TOTAL:	$539,469

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 exterior construction with 5,291 square feet of living area. The dwelling is approximately 97 years old. Features of the home include a basement with finished area, central air conditioning, six full bathrooms, one half bathroom, and a 975 square foot garage.[1] The property has an approximately 27,560 square foot site and is located in Highland Park, Moraine 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 three equity comparables located within the same assessment neighborhood code as the subject and within 0.28 of a mile from the subject. The comparables are improved with 2-story homes ranging in

[1] The Board finds the best evidence of the subject's features is found in its property record card presented by the board of review, which was not refuted by the appellant.

size from 2,411 to 5,235 square feet of living area that are from 74 to 88 years old. Each home has a basement, central air conditioning, three or four full bathrooms, one or two half bathrooms, and a garage ranging in size from 378 to 648 square feet of building area. The comparables have improvement assessments ranging from $126,787 to $279,631 or from $52.59 to $59.75 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $290,228.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $558,786. The subject property has an improvement assessment of $366,617 or $69.29 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 same assessment neighborhood code as the subject and within 0.39 of a mile from the subject. The comparables are improved with 2-story or 3-story homes ranging in size from 4,410 to 5,220 square feet of living area that are from 97 to 105 years old. Each home has a basement with finished area and central air conditioning. One comparable has an inground swimming pool and two comaprables have a 380 or a 702 square foot garage. The comparables have improvement assessments ranging from $308,434 to $341,209 or from $65.37 to $69.94 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant contended the board of review's comparables[2] are located further from the subject and/or differ from the subject in site size, age, and other features. The appellant argued the appellant's comparables are more similar to the subject in their location, age, dwelling size, and other features, including "attic garages."

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparable #2, which are less similar to the subject in dwelling size than the other comparables in this record. The Board gives less weight to the board of review's comparable #1, which has an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparable #3, which are more similar to the subject in dwelling size,

[2] The Board notes the appellant mistakenly identified the board of review's comparables as "evidence sited [sic] by the Property Tax Appeal Board."

location, and some features, but have varying degrees of similarity to the subject in age, basement finish, garage size, and bathroom count, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of $279,631 and $339,307 or $53.42 and $68.27 per square foot of living area, respectively. The subject's improvement assessment of $366,617 or $69.29 per square foot of living area falls above the two 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 demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: 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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