



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

APPELLANT: Richard Learner
DOCKET NO.: 25-00211.001-R-2
PARCEL NO.: 16-14-401-011

The parties of record before the Property Tax Appeal Board are Richard Learner, 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 **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: \$275,567
IMPR.: \$660,745
TOTAL: \$936,312

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 3-story dwelling of wood siding exterior construction with 8,066 square feet of living area. The dwelling is approximately 29 years old. Features of the home include a basement with finished area, central air conditioning, 8.5 bathrooms, four fireplaces, a 1,008 square foot garage, and an inground swimming pool.¹ The property has a 21,810 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 0.50 of a mile from the subject. The comparables are improved with 1.5-story or 2-story homes

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.

ranging in size from 3,545 to 4,606 square feet of living area that are from 30 to 69 years old. Each home has a basement, central air conditioning, 3.5 or 4 bathrooms, and a garage ranging in size from 480 to 506 square feet of building area. The comparables have improvement assessments ranging from \$227,807 to \$235,716 or from \$50.99 to \$66.49 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$461,563 or \$57.22 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 \$936,312. The subject property has an improvement assessment of \$660,745 or \$81.92 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 same assessment neighborhood code as the subject and within 0.83 of a mile from the subject. The comparables are improved with 2-story or 2.5-story homes ranging in size from 6,325 to 7,850 square feet of living area that are from 19 to 27 years old. Each home has a basement with finished area, central air conditioning, 5.5 to 7.5 bathrooms, one to five fireplaces, and a garage ranging in size from 782 to 1,046 square feet of building area. Two comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$595,754 to \$818,211 or from \$85.30 to \$108.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended the board of review's comparables² are located further from the subject and/or differ from the subject in design, bathroom count, basement features, fireplace count, site size, and other features. The appellant argued the appellant's comparables are more similar to the subject in their location, age, bathroom count, and other features. In rebuttal, the appellant also submitted an appeal petition marked "Amended" with a spreadsheet of six comparables, three of which were submitted with the appellant's evidence.

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. Adm. 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. Adm. 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.

As an initial matter, the Board gave no weight to the "amended" petition submitted by the appellant in rebuttal and the additional three comparables presented in rebuttal. Section 1910.31(a) of the Board's procedural rules (86 Ill. Adm. Code § 1910.31(a)) provides: "After the Property Tax Appeal Board has transmitted an appeal to the board of review and the time period for intervention under Section 1910.60 has expired, a petition for appeal may be amended to correct any technical defects, except when the amendment would be prejudicial to a party."

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

Accordingly, the Board finds the appellant's submission of an amended petition in rebuttal was untimely.

With regard to the additional comparables presented by the appellant in rebuttal, Section 1910.66(c) of the Board's procedural rules (86 Ill. Adm. Code § 1910.66(c)) provides: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." Thus, the Board shall not further consider the evidence of these additional comparables submitted by the appellant in rebuttal.

The record contains seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which are significantly smaller homes than the subject, have 3.5 or 4 bathroom compared to the subject's 8.5 bathrooms, lack finished basement area that is a feature of the subject, and have considerably smaller garages than the subject. Moreover, two comparables are at least 20 years older than the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables, which are more similar to the subject in dwelling size, age, bathroom count, basement finish, garage size, and location, although these comparables vary in similarity to the subject in fireplace count and inground swimming pool amenity, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$595,754 to \$818,211 or from \$85.30 to \$108.19 per square foot of living area. The subject's improvement assessment of \$660,745 or \$81.92 per square foot of living area falls within 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: _____

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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Richard Learner, by attorney:
Glenn L. Udell
Brown, Udell, Pomerantz, DelRahim
180 North La Salle Street
Suite 2850
Chicago, IL 60601

COUNTY

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