FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steven Morris
DOCKET NO.: 25-00213.001-R-1
PARCEL NO.: 15-19-404-006

The parties of record before the Property Tax Appeal Board are Steven Morris, 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:	$60,325
IMPR.:	$215,844
TOTAL:	$276,169

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 frame exterior construction with 4,252 square feet of living area. The dwelling was built in 1990 and is approximately 35 years old. Features of the home include a basement with finished area, central air conditioning, and an 837 square foot garage. The property has a 47,410 square foot site and is located in Long Grove, Vernon 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 and within 0.19 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 4,232 to 4,558 square feet of living area that are from 33 to 36 years old. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 839 to 945 square feet of building area. The comparables have improvement assessments ranging from $197,275 to $214,759 or from $46.62 to $47.12 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $199,432.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $276,844. The subject property has an improvement assessment of $215,844 or $50.76 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on equity comparables located within the same assessment neighborhood code as the subject and within 0.38 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 4,112 to 4,358 square feet of living area that were built from 1989 to 1993. Each home has a basement with finished area, central air conditioning, and a garage ranging in size form 704 to 792 square feet of building area. The comparables have improvement assessments ranging from $212,574 to $237,202 or from $50.87 to $54.43 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 comparables[1] are located further from the subject and/or differ from the subject in bathroom count, garage size, and other features. The appellant reported the board of review's comparable #1 has an inground swimming pool unlike the subject. The appellant argued the appellant's comparables are more similar to the subject in their location, age, dwelling size, and other features.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven equity comparables for the Board's consideration. The Board finds the comparables are similar to the subject in design, dwelling size, age, location, and most features. The comparables have improvement assessments that range from $197,275 to $237,202 or from $46.62 to $54.43 per square foot of living area. The subject's improvement assessment of $215,844 to $50.76 per square foot of living area falls within the range established by the comparables in this record. Excluding the highest and lowest improvement assessments

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

results in a tighter range from $205,397 to $233,419 or $46.97 to $54.11 per square foot of living area, which also supports the subject's assessment. Based on this record and after considering appropriate adjustments to the 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: 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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