FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bradley Zamler
DOCKET NO.: 25-00310.001-R-1
PARCEL NO.: 16-29-105-002

The parties of record before the Property Tax Appeal Board are Bradley Zamler, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:	$64,675
IMPR.:	$389,700
TOTAL:	$454,375

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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review's office in Waukegan pursuant to prior written notice. Appearing on behalf of the appellant was Abby L. Strauss, of Shiller Law P.C., and appearing on behalf of the Lake County Board of Review was Jack Perry.

The subject property consists of a 2-story dwelling of brick exterior construction with 4,741 square feet of living area. The dwelling was constructed in 2004 and is approximately 21 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 756 square foot garage. The property has an approximately 15,000 square foot site and is located in Deerfield, West Deerfield 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 0.58 of a mile from the subject. The comparables are improved with 2-story homes of wood siding, stucco or brick exterior construction ranging in size from 4,906 to 5,525 square feet of living area. The dwellings were built from 2002 to 2008. Each home has a basement, central air conditioning, one fireplace and a garage ranging in size from 693 to 828 square feet of building area. The comparables have improvement assessments ranging from $351,661 to $440,328 or from $65.49 to $80.14 per square foot of living area.

At hearing, Strauss noted that appellant's comparables #1 and #2 are located very close to the subject one of which is on the same street as the subject and appellant's comparable #3 is a similar property except for having a stucco exterior versus the subject's brick exterior.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $454,375. The subject property has an improvement assessment of $389,700 or $82.20 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 0.57 of a mile from the subject. The comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 4,352 to 4,596 square feet of living area. The dwellings range in age from 20 to 22 years old. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 640 to 845 square feet of building area. The comparables have improvement assessments ranging from $361,789 to $400,448 or from $83.13 to $87.13 per square foot of living area.

At hearing, Perry contended the appellant's comparable #2 has an improvement assessment per square foot that is approximately $15 below the next lowest comparable and appears to be an outlier. Perry further noted that subject's improvement assessment per square foot falls within the range of the brick homes in the record which are appellant's comparable #3 and board of review comparables #1 and #3.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 six equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 which are less similar to the subject in dwelling size than the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables which are similar to the subject in location, age, dwelling size, and most features, although appellant's comparable #3 lacks finished basement area suggesting an upward adjustment is necessary to make it more equivalent to the subject. These most similar comparables have improvement assessments that range from $361,789 to $400,448 or from $80.14 to $87.13 per square foot of living area. The subject's improvement assessment of $389,700 or $82.20 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:

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: October 20, 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 9-215 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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