FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Auerbach
DOCKET NO.: 25-01545.001-R-2
PARCEL NO.: 16-34-412-048

The parties of record before the Property Tax Appeal Board are Michael Auerbach, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:	$82,984
IMPR.:	$301,575
TOTAL:	$384,559

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 4,496 square feet of living area. The dwelling was constructed in 1990 and is 35 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 704 square foot garage. The property has a 19,809 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 information on five comparable sales located within the subject's assessment neighborhood and within .28 of a mile of the subject. The comparables consist of 2-story dwellings of frame exterior construction ranging in size from 3,664 to 5,103 square feet of living area. The homes are 30 to 84 years old. Each dwelling has a basement foundation, central air conditioning, a fireplace, and a garage ranging in size from 378 to 765 square feet of building

area. The parcels range in size from 17,054 to 35,445 square feet of land area. The comparables sold from May 2023 to July 2025 for prices ranging from $613,000 to $892,500 or from $142.07 to $229.85 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of $242,760, for an estimated market value of $728,353 or $162.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $384,559. The subject's assessment reflects a market value of $1,153,792 or $256.63 per square foot of living area, land included, when using the 33.33% statutory level of assessment.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .13 of a mile to 1.04 miles from the subject, three of which are within the subject's assessment neighborhood. The comparables consist of 1.75-story or 2-story dwellings of brick, stucco, or Dryvit exterior construction ranging in size from 3,919 to 4,809 square feet of living area. The dwellings are 21 to 48 years old. Each dwelling has a basement foundation, central air conditioning, a fireplace, and a garage ranging in size from 551 to 1,183 square feet of building area. The parcels range in size from 17,895 to 24,881 square feet of land area. The comparables sold from November 2023 to July 2025 for prices ranging from $1,135,000 to $1,400,000 or from $277.60 to $338.48 per square foot of living area, including land. The board of review also submitted a memorandum noting an addition was constructed at the subject property in 2017. In support, the board of review submitted a copy of a report from the City of Highland Park detailing permits totaling $47,500. The board of review also argued that the appellant's comparables differ from the subject in design, location, and/or condition. Also included in the board of review's submission was a copy of the listing sheet associated with the appellant's comparable sale #2, noting it was an REO sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellant, as well as the board of review's comparables #1 and #3, which differ from the subject in age, location, dwelling size, site size, and/or sold less proximate to the January 1, 2025 assessment date at issue. The Board finds the two remaining comparables presented by the board of review sold proximate to the assessment date at issue and are more similar to the subject in age, location, dwelling size, and features. These most similar comparables sold for prices of $1,135,000 and $1,335,000 or $277.60 and $289.61 per square foot of living area, including land. The subject's assessment reflects a market value of

$1,153,792 or $256.63 per square foot of living area, including land, which is bracketed by the two the best comparable sales in this record overall and below them on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: November 17, 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

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

APPELLANT

Michael Auerbach, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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