FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Boris Pikelny
DOCKET NO.: 25-01559.001-R-1
PARCEL NO.: 16-36-308-090

The parties of record before the Property Tax Appeal Board are Boris Pikelny, 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:	$56,560
IMPR.:	$254,789
TOTAL:	$311,349

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 2,856 square feet of living area. The dwelling was constructed in 2001 and is approximately 24 years old. Features of the home include a basement with finished area,[1] central air conditioning, one fireplace and garage with 570 square feet of building area. The property has an approximately 8,506 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 in the same assessment neighborhood code than the subject property. The comparables have sites that range in size from 9,662 to 12,419 square feet of land area. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 2,422 to 3,200 square feet of living

[1] The Board finds the best description of the subject is found in the property record card provided by the board of review, that was not refuted by the appellant.

area. The comparables range in age from 58 to 97 years old. Each comparable has a basement. Four comparables each have central air conditioning, three comparables each have one fireplace and four comparables each have a garage ranging in size from 357 to 506 square feet of building area. The comparables sold from February 2023 to December 2024 for prices ranging from $555,000 to $935,000 or from $206.63 to $307.26 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $311,349. The subject's assessment reflects a market value of $934,140 or $327.08 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, three of which are located in the same assessment neighborhood code than the subject property. The comparables have sites ranging in size from 9,624 to 18,276 square feet of land area. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 2,260 to 3,172 square feet of living area. The comparables range in age from 7 to 60 years old. Each comparable has a basement, three with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 555 square feet of building area. The comparables sold from June to October 2024 for prices ranging from $930,000 to $1,375,000 or from $315.26 to $450.82 per square foot of living area, including land. 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 nine comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables as well as board of review comparable #4 due to their reported unfinished basements when compared to the subject and other comparables in the record. The Board has given reduced weight to board of review comparable #3 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2. The Board finds that these two comparables are most similar to the subject in location, design, dwelling size and features. However, both of the board of review comparables are older in age and one comparable has a larger lot size, suggesting appropriate adjustments would be required to make these two comparables more equivalent to the subject. Nevertheless, the comparables sold in June and September 2024 for prices of $1,000,000 and $1,375,000 or $315.26 and $450.82 per square foot of living area, including land. The subject's assessment reflects a market value of $934,140 or $327.08 per square foot of living area, including land,

which falls below the two best comparable sales in this record on a market value basis but is bracketed on a per square foot basis. Based on this record 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 warranted.

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

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