FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ann Brennan
DOCKET NO.: 25-02523.001-R-1
PARCEL NO.: 12-20-222-005

The parties of record before the Property Tax Appeal Board are Ann Brennan, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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 ***a reduction*** 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:	$97,217
IMPR.:	$73,704
TOTAL:	$170,921

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 split-level dwelling of frame exterior construction with 1,334 square feet of living area. The dwelling was constructed in 1964. Features of the home include a finished lower level, an unfinished basement, central air conditioning, two full baths and a 264 square foot garage. The property has a 10,500 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located with the same neighborhood code as the subject and located within .4 of a mile from the subject. The comparables are improved with split-level dwellings of frame exterior construction ranging in size from 1,200 to 1,440 square feet of living area. The dwellings were constructed from 1954 to 1964. Three comparables have unfinished basements.

Each comparable has a finished lower level, one or two full baths and a garage ranging in size from 264 to 416 square feet of building area. Two comparables each have an additional half bath. Four comparables have central air conditioning. The comparables have improvement assessments ranging from $66,155 to $73,427 or from $49.64 to $55.13 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $178,035. The subject property has an improvement assessment of $80,818 or $60.58 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 with the same neighborhood code as the subject. The comparables are improved with split-level dwellings of frame exterior construction ranging in size from 1,275 to 1,354 square feet of living area. The dwellings were constructed from 1958 to 1970 and have basements/lower levels with finished area. Three comparables have central air conditioning. Each comparable has two full baths and a garage ranging in size from 286 to 588 square feet of building area. Two comparables each have an additional half bath. The comparables have improvement assessments ranging from $74,317 to $90,828 or from $58.29 to $68.34 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted nine equity comparables for the Board's consideration The Board gives less weight appellant's comparable #5 and board of review comparable #2 which lack central air conditioning which is a feature of the subject.

The Board gives most weight to appellant's comparables #1 through #4 and board of review comparables #1, #3 and #4 which have varying degrees of similarity to the subject in location, age, dwelling size and features. However, four comparables have a larger garage amenity than the subject suggesting downward adjustments are necessary to make them more equivalent to the subject. The Board finds these comparables had improvement assessments ranging from $66,155 to $81,233 or from $49.64 to $59.99 per square foot of living area. The subject's improvement assessment of $80,818 or $60.58 per square foot of living area is within the range established by the comparables in this record on an overall basis and above the range on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board

finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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

APPELLANT

Ann Brennan, by attorney:
Brianna L. Golan
Golan Christie Taglia LLP
70 West Madison Street
Suite 1500
Chicago, IL 60602

COUNTY

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