



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jeffrey Leibovich  
DOCKET NO.: 21-05034.001-R-1  
PARCEL NO.: 16-26-409-011

The parties of record before the Property Tax Appeal Board are Jeffrey Leibovich, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$81,774  
**IMPR.:** \$152,718  
**TOTAL:** \$234,492

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 2021 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 two-story dwelling of brick and wood siding exterior construction with 3,469 square feet of living area. The dwelling was constructed in 1978 and has a reported effective age of 1991. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a 576 square foot garage. The property has an approximately 11,900 square foot site and is located in Highland Park, Moraine 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 12 equity comparables that have the same assessment neighborhood code as the subject and are located

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<sup>1</sup> The Board finds the best description of the subject's basement is found in the property record card provided by the board of review revealing the basement has 910 square feet of finished area, which was not refuted by the appellant.

within .70 of a mile from the subject. The comparables are improved with two-story dwellings ranging in size from 3,315 to 3,588 square feet of living area. The dwellings were built from 1928 to 1986 with comparable #1 having a reported effective age of 1947. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 420 to 852 square feet of building area. The comparables have improvement assessments ranging from \$98,071 to \$152,020 or from \$27.94 to \$43.35 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$140,000 or \$40.42 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$234,492. The subject property has an improvement assessment of \$152,718 or \$44.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .65 of a mile from the subject property. The comparables are improved with two-story dwellings of brick, stucco, wood siding or brick and wood siding exterior construction ranging in size from 2,914 to 5,484 square feet of living area. The dwellings were built from 1979 to 1999 with comparables #2 and #4 having reported effective ages of 1992 and 2000, respectively. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 651 square feet of building area. The comparables have improvement assessments ranging from \$132,239 to \$278,245 or from \$45.01 to \$53.15 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 record contains a total of 17 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #4, #5, #10 and #12 due to their considerably older dwelling ages when compared to the subject. The Board has given reduced weight to board of review comparables which differ from the subject in dwelling size or age.

The Board finds the best evidence of assessment equity to be the appellant's seven remaining comparables, which are similar to the subject in location, dwelling size, design, age and some features. However, none of these comparables were reported to have finished basement area, like the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. The comparables have improvement assessments that range from

\$124,792 to \$150,291 or from \$37.14 to \$43.35 per square foot of living area. The subject's improvement assessment of \$152,718 or \$44.02 per square foot of living area falls somewhat above the range established by the best comparables in the record, which appears to be justified given its finished basement area. After considering adjustments to the comparables for differences when compared to 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: \_\_\_\_\_

CERTIFICATION

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 18, 2023



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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COUNTY

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