



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

APPELLANT: Mark Laba  
DOCKET NO.: 22-02485.001-R-1 through 22-02485.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Laba, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-02485.001-R-1	14-35-203-001	22,951	87,528	\$110,479
22-02485.002-R-1	14-35-200-011	17,118	0	\$17,118

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decisions of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments for the 2022 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 two parcels that are improved with a split-level dwelling of brick with frame exterior construction with 1,792 square feet of living area. The dwelling was constructed in 1953. Features of the home include a lower level with finished area, central air conditioning, two fireplaces, a 364 square foot garage, an inground swimming pool, and a metal shed. The property has a combined 70,584 square foot site and is located in Ela Township, Lake County.

The appellant contends assessment inequity, overvaluation, and a contention of law<sup>1</sup> as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables located within 0.96 of a mile from the subject, two of which are located within the

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<sup>1</sup> The Board finds the contention of law raised by the appellant relates to the external and internal condition issues contended by the appellant, which the Board shall consider as part of the appellant's assessment inequity and overvaluation arguments.

same assessment neighborhood code as the subject.<sup>2</sup> The parcels range in size from 37,822 to 53,222 square feet of land area and are improved with 1-story or split-level homes of frame or brick with frame exterior construction ranging in size from 1,174 to 2,372 square feet of living area. The dwellings were built from 1943 to 1964, with comparables #1 and #4 having effective ages of 1956 and 1961, respectively, and are in average condition. Two homes each have a lower level with finished area and three homes have central air conditioning. Each home has one or two fireplaces and a garage ranging in size from 440 to 576 square feet of building area. Comparable #2 has a utility building. The comparables have land assessments ranging from \$29,484 to \$41,488 or \$0.78 and \$0.87 per square foot of land area and have improvement assessments ranging from \$42,455 to \$111,060 or from \$36.16 to \$61.19 per square foot of living area.<sup>3</sup> The comparables sold from March to September 2021 for prices ranging from \$385,000 to \$520,000 or from \$219.22 to \$327.94 per square foot of living area, including land.

The appellant also submitted briefs contending the subject is located in a wetland area, which limits its use and development, creates humid below grade conditions, and results in dead or diseased trees. The appellant submitted photographs to document the flooding and wetlands character of the subject property. The appellant further argued the subject is located on a busy road, which has truck traffic that causes vibrations damaging to the subject's improvements. The appellant submitted close-up photographs documenting various cracks and damage. 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 combined assessment for the subject of \$127,597. The subject's assessment reflects a market value of \$383,635 or \$214.08 per square foot of living area, land included, when using the 2022 three year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue. The subject has a total combined land assessment of \$40,069 or \$0.57 per square foot of land area and an improvement assessment of \$87,528 or \$48.84 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables located within 0.96 of a mile from the subject. Comparables #1 through #4 are the same properties as the appellant's comparables #1 through #4. Comparable #5 has a 38,357 square foot site that is improved with a split-level home of frame exterior construction with 1,872 square feet of living area. The dwelling was built in 1957, is in average condition, and features a lower level with finished area, central air conditioning, a fireplace, a 550 square foot garage, and an inground swimming pool. This comparable has a land assessment of \$29,900 or \$0.78 per square foot of land area and an improvement assessment of \$112,775 or \$60.24 per square foot of living area. It sold in March 2019 for a price of \$445,700 or \$238.09 per square foot of living area, including land.

The board of review also reported in its grid analysis that the subject is in average condition. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> Additional details regarding the comparables not reported by the appellant are found in the board of review's evidence as these four comparables are common to both parties.

<sup>3</sup> The Board calculated the improvement assessments from the total assessments and the land assessments provided by the appellant.

### **Conclusion of Law**

The appellant contends in part 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).

As an initial matter, the Board finds the appellant demonstrated the subject has condition issues. The appellant presented close-up photographs of areas with cracks or damage, which were not refuted by the board of review. The board of review reported the subject is in average condition but did not address the concerns raised by the appellant.

The record contains a total of five equity comparables, with four common comparables, for the Board's consideration. With regard to land assessment equity, the Board finds these comparables are relatively similar to the subject in location, but have substantially smaller sites than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables have land assessments ranging from \$29,484 to \$41,488 or \$0.78 and \$0.87 per square foot of land area. The subject's land assessment of \$40,069 or \$0.57 per square foot of land area falls within the range established by the best comparables on a total land assessment basis and falls below on a per square foot basis. Based on this evidence, and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not warranted.

With regard to improvement assessment equity, the Board gives less weight to the common comparables #1 and #2, which are 1-story homes compared to the subject split-level home. The Board finds the best evidence of improvement assessment equity to be the common comparables #3 and #4 and the board of review's comparable #5, which are more similar to the subject in design and have varying degrees of similarity to the subject in dwelling size, age, location, and features. These most similar comparables have improvement assessments that range from \$104,758 to \$112,775 or from \$46.82 to \$61.19 per square foot of living area. The subject's improvement assessment of \$87,528 or \$48.84 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and is within the range on a per square foot basis. Based on this evidence, 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 improvement assessment is not warranted.

The appellant also 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 record contains a total of five comparable sales, with four common sales, for the Board's consideration. The Board gives less weight to the board of review's comparable #5, which sold less proximate in time to the assessment date than the other comparables in this record, and to the common comparables #1 and #2, which are 1-story homes compared to the subject split-level home.

The Board finds the best evidence of market value to be the common comparables #3 and #4, which sold more proximate in time to the assessment date and are more similar to the subject in design, but have varying degrees of similarity to the subject in dwelling size, age, location, site size, and features. These two most similar comparables sold for prices of \$410,000 and \$520,000 or \$239.49 and \$219.22 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$383,635 or \$214.08 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified on overvaluation grounds.

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:

April 16, 2024



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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