



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

APPELLANT: Renata Heiberg-Bialas
DOCKET NO.: 23-02933.001-R-1
PARCEL NO.: 13-14-301-006

The parties of record before the Property Tax Appeal Board are Renata Heiberg-Bialas, 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:

LAND: \$77,670
IMPR.: \$135,198
TOTAL: \$212,868

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

The parties appeared before the Property Tax Appeal Board on July 7, 2025 for a hearing at the Lake County Board of Review Offices in Waukegan pursuant to prior written notice dated May 8, 2025. Appearing was the appellant, Renata Heiberg-Bialas, and on behalf of the Lake County Board of Review, Jack Perry, Mass Appraisal Specialist.

Findings of Fact

The subject property consists of a 1.5-story dwelling of brick and frame exterior construction with 3,405 square feet of living area.¹ The dwelling was constructed in 1966 and is approximately 57 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, an enclosed porch, a 561 square foot 2-car attached garage and a 528 square foot 2-car detached garage. The property has a 205,712 square foot or 4.72-acre site size and is located in North Barrington, Cuba Township, Lake County.

¹ The appellant testified she is an architect and reported the subject dwelling size is based on drawings previously submitted to Lake County. The board of review stipulated to the appellant's dwelling size.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal.² In support of this argument, the appellant submitted a grid analysis with information on nine equity comparables and Multiple Listing Service (MLS) printouts and photographs for seven of the nine comparable properties. Seven comparables are located in the same assessment neighborhood code as the subject and all nine of the properties are located from 0.12 of a mile to 2.10 miles from the subject property. The comparables have sites ranging in size from 122,839 to 289,728 square feet of land area and are improved with 1-story or 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 2,600 to 7,157 square feet of living area. The homes range in age from 20 to 73 years old. Five comparables have a basement, four of which have finished area. Each dwelling has central air conditioning and a garage ranging in size from 546 to 1,237 square feet of building area. Eight homes have from one to four fireplaces. MLS listing information disclosed comparables #2 and #7 each have an inground swimming pool; comparables #2 and #4 each have a barn and comparable #5 features a detached building with finished area. The comparables have land assessments that range from \$63,804 to \$81,955 or from \$0.28 to \$0.52 per square foot of land area. The comparables have improvement assessments that range from \$115,818 to \$229,870 or from \$23.05 to \$49.46 per square foot of living area, based on dwelling sizes reported by the appellant.

Ms. Heiberg-Bialas testified the assessment of her property was increased in 2023 and that after analyzing the assessments for other property in her neighborhood, found that most homes received a reduction in their assessments in 2023 while the subject property and two others received an increase. Heiberg-Bialas testified the properties which received an increase in their 2023 assessment had previously received assessment reductions. Heiberg-Bialas testified she concluded, after many hours of looking at assessments of other homes, that there appears to be little correlation between sale prices and market value based on assessment.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$154,449 with a land assessment of \$77,361 or \$0.38 per square foot of land area and an improvement assessment of \$77,088 or \$22.64 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 \$212,868. The subject has a land assessment of \$77,670 or \$0.38 per square foot of land area and an improvement assessment of \$135,198 or \$39.71 per square foot of living area based on 3,405 square feet of living area.

In response to the appellant's evidence and testimony, Perry critiqued the appellant's comparables #2, #3, #6 and #9 as lacking a basement foundation in contrast to the subject and that appellant comparables #7 and #8 are dissimilar to the subject in dwelling size. Perry questioned the appellant with respect to the dwelling size for her comparable #8 of 5,818 square feet because the board of review also submitted this same property as board of review

² The appellant filed an initial appeal on February 8, 2024 requesting a 30-day extension and indicating the bases of the appeal to be comparable sales and assessment equity. On April 22, 2024, the appellant filed a final appeal petition indicating only assessment equity as a basis of the appeal which certified the petition and evidence reflected her completed filing. Therefore, the Board finds the basis of the appellant's appeal to be equity only.

comparable #5, although the board of review grid analysis reported a dwelling size of 3,717 square feet of living area.

Ms. Heiberg-Bialas testified she based her living area figure for this property on the property record card sketch, photograph of the property and aerial measurements. Heiberg-Bialas testified she determined this property to have a total living area of approximately 5,818 which includes a second-floor addition and another unidentified addition not depicted in the sketch in the property record card but depicted in the property's front photograph also in the property record card submitted by the board of review. Perry was not aware of the discrepancy and could not address the timing of improvements to this property.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code and from 0.25 of a mile to 1.91 miles from the subject property. Board of review comparables #1, #4 and #5 are the same properties as the appellant's comparables #5, #1 and #8, respectively. The comparables have sites ranging in size from 104,063 to 252,348 square feet of land area and are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 3,024 to 3,933 square feet of living area. The homes were built from 1949 to 1979. Each comparable has a basement, with four having finished area. Each dwelling has central air conditioning, from one to three fireplaces and a garage ranging in size from 528 to 775 square feet of building area. Comparable #1 has a detached building with finished area. The comparables have land assessments that range from \$59,580 to \$80,848 or from \$0.32 to \$0.57 per square foot of land area and improvement assessments that range from \$128,256 to \$158,302 or from \$36.09 to \$42.41 per square foot of living area.

Perry testified that for the appellant's building equity argument, he believes the best comparables in the record to be appellant comparables #1, #4 and #5 and each of the board of review's comparables. Perry presented no testimony with respect to the appellant's land assessment argument. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 eleven assessment comparables for the Board's consideration, as three properties were common to both parties.

With respect to the equity argument for the subject's land assessment, the Board finds both parties submitted properties with substantially different site sizes relative to the subject site as

well as properties located more than one mile from the subject. Nevertheless, the Board gives less weight to appellant comparables #2, #6, #7 and #9 along with board of review comparables #2 and #3 which are least similar to the subject in site size. The Board finds the best evidence of land assessment equity to be appellant comparables #1, #3, #4, #5 and #8 along with three common properties, board of review comparables #1, #4 and #5 which are more similar to the subject in site size than other properties in the record. These best comparables have land assessments ranging from \$70,944 to \$71,693 or from \$0.34 to \$0.43 per square foot of land area. The subject property has a land assessment of \$77,670 or \$0.38 per square foot of land area which falls within the range established by the best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board finds both parties submitted properties which are dissimilar to the subject in location, age, design, dwelling size and other features. Nevertheless, the Board gives little weight to appellant comparables #2, #4, #5, #7 and #9 along with board of review comparables #1 and #5, two of the common properties which differ from the subject in inground swimming pool, barn, detached building with living area and/or present discrepancies in the property details.

The Board finds the best evidence of improvement assessment equity in the record to be appellant comparables #1, #3, #6 and #9 along with board of review comparables #2, #3 and #4, including one of the common properties. These comparables are more similar to the subject in age and dwelling size but present varying degrees of similarity to the subject in location, design, foundation type, finished basement area and other features suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$120,839 to \$229,870 or from \$36.50 to \$42.76 per square foot of living area. The subject's improvement assessment of \$135,198 or \$39.71 per square foot of living area falls within the range established by the best comparables in this record. After considering 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 improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: _____

August 19, 2025



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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