



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

APPELLANT: Ilona Moroz
DOCKET NO.: 24-00603.001-R-1
PARCEL NO.: 16-23-321-060

The parties of record before the Property Tax Appeal Board are Ilona Moroz, 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: \$10,492
IMPR.: \$87,861
TOTAL: \$98,353

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 2024 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 1-story residential condominium unit of brick exterior construction with 1,461 square feet of living area. The dwelling was constructed in 1982 and is approximately 42 years old. Features of the home include a slab foundation, central air conditioning, and a fireplace. The property has a 1,460 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity regarding both the land and the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject, on the same street as the subject, and within 70 feet of the subject. The comparables have 1,304 or 1,410 square foot sites that are improved with 1-story residential condominium units of brick exterior construction with 1,304 or 1,410 square feet of living area. The dwellings were built in 1982. Each home has central air conditioning and a fireplace. The comparables have land

assessments of \$9,363 and \$10,124 or \$7.18 per square foot of land area. The appellant did not report the improvement assessments of the comparables.

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 \$98,353. The subject property has a land assessment of \$10,492 or \$7.18 per square foot of land area and an improvement assessment of \$87,861 or \$60.14 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 located within the same assessment neighborhood code as the subject, on the same street as the subject, and within 40 feet of the subject. The comparables have 1,461 square foot sites that are improved with 1-story residential condominium units of brick exterior construction with 1,461 square feet of living area. The dwellings are 42 years old. Each home has central air conditioning and a fireplace. The comparables have land assessments of \$10,492 or \$7.18 per square foot of land area and have improvement assessments of \$87,861 or \$60.14 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.

With regard to land assessment equity, the record contains a total of seven equity comparables for the Board's consideration. The Board finds these comparables are similar to the subject in location and site size and have land assessments ranging from \$9,363 to \$10,492 or \$7.18 per square foot of land area. The subject's land assessment of \$10,492 or \$7.18 per square foot of land area falls within the range established by the best comparables in this record and is the same as the four board of review's comparables that have the same site size as the subject. Based on this record 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 justified.

With regard to improvement assessment equity, the record contains a total of four equity comparables presented by the board of review as the appellant did not report improvement assessments for any of the appellant's comparables. The Board finds the board of review's comparables are identical or similar to the subject in dwelling size, age, location, and features

and each have an improvement assessment of \$87,861 or \$60.14 per square foot of living area. The subject's improvement assessment of \$87,861 or \$60.14 per square foot of living area is identical to the comparables in this record. Based on this record 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 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: _____

September 16, 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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