



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

APPELLANT: Aurora De Marco  
DOCKET NO.: 24-00661.001-R-1  
PARCEL NO.: 16-15-206-005

The parties of record before the Property Tax Appeal Board are Aurora De Marco, the appellant, by Lisa H. Fishbein, of Lisa H. Fishbein, Attorney at Law in Northbrook; 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:** \$34,665  
**IMPR.:** \$108,498  
**TOTAL:** \$143,163

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 2-story dwelling of brick exterior construction with 2,204 square feet of living area that is 86 years old. Features of the home include a basement, one fireplace and a 792 square foot garage. The property has an approximately 7,427 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of aluminum or wood siding exterior construction ranging in size from 2,030 to 2,468 square feet of living area. The homes range in age from 91 to 105 years old. Each comparable has a basement and a garage ranging in size from 400 to 676 square feet of building area. The comparables have improvement assessments

that range from \$88,205 to \$105,896 or from \$42.91 to \$43.45 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$95,212 or \$43.20 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 \$143,163. The subject has an improvement assessment of \$108,498 or \$49.23 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 in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick, stucco or wood siding exterior construction ranging in size from 1,900 to 2,184 square feet of living area. The homes range in age from 94 to 101 years old. Each comparable has a basement, two dwellings have central air conditioning and three properties have a garage ranging in size from 500 to 748 square feet of building area. The comparables have improvement assessments that range from \$93,968 to \$114,835 or from \$49.46 to \$52.82 per square foot of living area. 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 parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #3 and #4 along with board of review comparables #3 and #4 which are less similar to the subject in age than other properties in the record or lack a garage amenity in contrast to the subject property.

The Board finds the best evidence of assessment equity to be appellant comparable #2 and board of review comparables #1 and #2 which are more similar to the subject in location, age, design, dwelling size and some features. However, these properties present varying degrees of similarity to the subject in garage capacity and presence of central air conditioning suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments that range from \$93,968 to \$111,336 or from \$43.02 to \$50.98 per square foot of living area. The subject's improvement assessment of \$108,498 or \$49.23 per square foot of living area falls within the range established by the best comparables in this record. 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 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: \_\_\_\_\_

October 21, 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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APPELLANT

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COUNTY

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