



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

APPELLANT: Malita Stone
DOCKET NO.: 24-01194.001-R-1
PARCEL NO.: 16-23-104-006

The parties of record before the Property Tax Appeal Board are Malita Stone, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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: \$53,203
IMPR.: \$62,300
TOTAL: \$115,503

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 dwelling of wood siding exterior construction with 936 square feet of living area. The dwelling was built in 1930 and is approximately 94 years old with an effective age of 1976. Features of the home include an unfinished basement, one fireplace and a garage with 675 square feet of building area. The property has a site with approximately 9,147 square feet of land area 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 three suggested equity comparables. The comparables are located in the same assessment neighborhood code as the subject and within .35 of a mile from the subject property. The comparables are improved with 1-story dwellings of wood exterior construction ranging in size from 874 to 1,024 square feet of living area. The comparables were built from 1912 to 1937 with effective ages ranging from 1967 to 1980. Each comparable has a basement and a garage ranging in size from 308 to 484 square feet of building area. Two comparables each have central air conditioning and one comparable has one fireplace. The

comparables have improvement assessments that range from \$53,722 to \$61,839 or from \$60.39 to \$62.73 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$58,750 or \$62.77 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 \$119,249. The subject property has an improvement assessment of \$66,046 or \$70.56 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables. The comparables are located in the same assessment neighborhood code as the subject and within .32 of a mile from the subject property. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 757 to 1,050 square feet of living area. The dwellings range in age from 97 to 109 years old. Each comparable has a basement. One comparable has central air conditioning and one fireplace. Two comparables each have a garage with 625 or 990 square feet of building area and one comparable has a flat barn. The comparables have improvement assessments ranging from \$56,693 to \$73,770 or from \$68.72 to \$75.50 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 record evidence established that a reduction in the subject's assessment is warranted.

The parties submitted six suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 as well as board of review comparable #3 due to their central air conditioning a feature the subject lacks. The Board has given reduced weight to board of review comparable #1 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review comparable #2. The Board finds that these two comparables are most similar to the subject in location, design, dwelling size, age/effective age and some features. These two most similar comparables have improvement assessments of \$56,693 and \$61,839 or \$60.39 and \$68.72 per square foot of living area. The subject's improvement assessment of \$66,046 or \$70.56 per square foot of living area is greater than the two best comparables in this record. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the best comparables demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the assessment is 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: _____

December 23, 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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