



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

APPELLANT: Mark Deming  
DOCKET NO.: 24-01511.001-R-1  
PARCEL NO.: 17-31-302-113

The parties of record before the Property Tax Appeal Board are Mark Deming, 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:** \$96,417  
**IMPR.:** \$160,000  
**TOTAL:** \$256,417

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 2,440 square feet of living area. The dwelling was constructed in 1952 with an effective age of 1975. Features of the home include a basement, central air conditioning, and a 462 square foot garage. The property has an approximately 13,854 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located from 0.18 of a mile to 1.28 miles from the subject. The comparables are improved with 1.5-story or 2-story homes ranging in size from 2,376 to 2,587 square feet of living area. The dwellings were built from 1923 to 1970 with comparables #2 and #3 having effective ages of 1980 and 1973, respectively. Each home has a basement, one of which has

finished area, and a garage ranging in size from 252 to 624 square feet of building area. Two homes have central air conditioning. The comparables have improvement assessments ranging from \$142,653 to \$166,408 or from \$60.04 to \$65.00 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$158,600.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$265,928. The subject property has an improvement assessment of \$169,511 or \$69.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within 0.47 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 2,030 to 2,305 square feet of living area. The dwellings were built in 1937 or 1939 and are 85 or 87 years old. Each home has a basement and a garage ranging in size from 200 to 420 square feet of building area. Two homes have central air conditioning. The comparables have improvement assessments ranging from \$142,746 to \$159,723 or from \$69.16 to \$70.35 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3, which is located more than one mile from the subject, and to the board of review's comparables #1 and #3, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and the board of review's comparable #2, which are more similar to the subject in dwelling size, location, and some features, although these comparables have varying degrees of similarity to the subject in age/effective age and garage size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, one comparable has finished basement area unlike the subject and one comparable lacks central air conditioning that is a feature of the subject, suggesting adjustments for these features would also be needed.

These comparables have improvement assessments that range from \$142,653 to \$166,408 or from \$60.04 to \$69.29 per square foot of living area. The subject's improvement assessment of

\$169,511 or \$69.47 per square foot of living area falls above the range established by the best comparables in this record. Based on this record after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: \_\_\_\_\_

January 20, 2026



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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