



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

APPELLANT: Michalene Lobue
DOCKET NO.: 24-01693.001-R-2
PARCEL NO.: 13-13-213-016

The parties of record before the Property Tax Appeal Board are Michalene Lobue, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$45,966
IMPR.: \$266,904
TOTAL: \$312,870

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 one-story dwelling of frame exterior construction with 4,232 square feet of living area.¹ The dwelling was constructed in 2000 and is 24 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 1,032 square foot garage, an elevator, and an indoor swimming pool. The property has a 186,001 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .87 of a mile to 1.99 miles from the subject. The comparables consist of one-story dwellings of brick, frame, or frame and brick exterior construction ranging in size from 2,636 to 2,812 square feet of living area.

¹ The Board finds the best evidence of dwelling size was provided by the board of review, which was not refuted by the appellant in rebuttal.

The homes range in age from 44 to 57 years old. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 437 to 768 square feet of building area. Comparable #2 has a barn. The parcels range in size from 72,942 to 274,864 square feet of land area. The comparables sold from May to August 2023 for prices ranging from \$550,000 to \$750,000 or from \$208.65 to \$266.71 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$211,179, for an estimated market value of \$633,600 or \$149.72 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$312,870. The subject's assessment reflects a market value of \$938,704 or \$221.81 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located .9 of a mile and 2.93 miles from the subject. The comparables consist of one-story dwellings of frame or brick exterior construction containing 3,142 and 3,984 square feet of living area. The dwellings were built in 1984 and 1997. Each dwelling has central air conditioning, two fireplaces, a basement with finished area, and a garage containing either 886 or 918 square feet of building area. Comparable #1 has an inground hot tub. The parcels contain either 40,946 or 62,726 square feet of land area. The comparables sold in May 2023 and February 2025 for prices of \$900,000 and \$925,000 or for \$232.18 and \$286.44 per square foot of living area, including land. The board of review also submitted a memorandum and the listing sheet associated with the subject's 2025 sale for a price of \$1,350,000. Based on this evidence, the board of review requested an increase in the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). 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 a total of six comparable sales and evidence of the subject's 2025 sale to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellant, which differ from the subject in age and dwelling size. The Board also gives reduced weight to the board of review's comparable #2, which sold less proximate to the January 1, 2024 assessment date at issue.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The Board places most weight on the board of review's comparable #1, which is the most similar sale in the record to the subject with respect to age, dwelling size, and features. This most similar comparable sold for a price of \$925,000 or \$232.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$938,704 or \$221.81 per square foot of living area, including land, which is above the most similar comparable overall but below this comparable on a per square foot basis. The Board finds the subject's higher overall market value to be logical given the subject's larger site, indoor swimming pool, and elevator, features the best comparable lacks. Based on this evidence and after considering adjustments to the best comparable for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

With respect to the board of review's request to increase the subject's assessment, the Board gives little weight to the subject's August 2025 sale, which occurred 19 months following the assessment date at issue herein, and is therefore less likely to be indicative of the subject's market value as of January 1, 2024. The Board finds an increase 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

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:

February 17, 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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