



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

APPELLANT: Scott & Allison Helberg
DOCKET NO.: 24-01920.001-R-1
PARCEL NO.: 16-26-409-013

The parties of record before the Property Tax Appeal Board are Scott & Allison Helberg, the appellants, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$81,595
IMPR.: \$280,453
TOTAL: \$362,048

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story Georgian style dwelling of brick exterior construction with 3,995 square feet of living area.¹ The dwelling was constructed in 1984 and is approximately 40 years old.² Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2-car garage with 550 square feet of building area. The property has an 11,363 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellants' appraisal which contains a more detailed sketch with measurements of the subject dwelling than was provided by the board of review in the subject's property record card.

² The appellants' appraiser described the effective age of the subject dwelling to be 20 years, while the board of review described the subject dwelling with an effective year built of 1994 due to remodeling in 2013.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$945,000 as of January 1, 2024. The appraisal was prepared by Roland Statulevicius, a certified real estate appraiser, and supervisory appraiser or a co-appraiser Michael Hobbs, a certified residential real estate appraiser, to determine market value as of January 1, 2024.

In estimating the subject's market value, the appraisers developed the sales comparison approach to value utilizing four comparable sales that are located within .64 of a mile from the subject property. The parcels range in size from 11,002 to 21,010 square feet of land area and are improved with Colonial or Spanish style dwellings ranging in size from 3,251 to 3,946 square feet of living area. The dwellings range in age from 49 to 119 years old. Each dwelling has a basement with finished area, central air conditioning, and a two-car or a three-car garage. The comparables sold from January to August 2023 for prices ranging from \$811,500 to \$900,000 or from \$221.42 to \$266.04 per square foot of living area, including land. The appraisers adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$913,400 to \$951,500. The appraisers concluded a value for the subject of \$945,000 as of January 1, 2024. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$362,048. The subject's assessment reflects a market value of \$1,086,253 or \$271.90 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located within 0.40 of a mile from the subject property. The comparables have site sizes that range from 12,240 to 17,400 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,040 to 4,248 square feet of living area. The dwellings range in age from 47 to 59 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 621 square feet of building area. Board of review comparable #1 has an inground swimming pool. The comparables sold from July to December 2024 for prices ranging from \$1,450,000 to \$1,550,000 or from \$341.34 to \$383.66 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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

³ 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants presented an appraisal and the board of review submitted three comparable sales for the Boards consideration. The Board gives less weight to the appraised value conclusion as the appraisers selected comparables #1 and #2 which are 19% smaller in dwelling size when compared to the subject. Moreover, appraisal comparables #2, #3 and #4 are from 40 to 79 years older in age, when compared to the subject dwelling. For these reasons, the Board finds the appraisal to be a less credible and/or reliable opinion of value.

The Board finds the best evidence of market value to be the three comparables submitted by the board of review, which are overall more similar to the subject in location, site size, dwelling size, design, age and some features. However, board of review comparable #1 has an inground swimming pool, unlike the subject, suggesting a downward adjustment would be required to make it more equivalent to the subject. These three comparables sold from July to December 2024 for prices ranging from \$1,450,000 to \$1,550,000 or from \$341.34 to \$383.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,086,253 or \$271.90 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record both in terms of total market value and on a price per square foot of living area basis, including land. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported 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:

April 21, 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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