



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

APPELLANT: Warren Habib  
DOCKET NO.: 24-02035.001-R-1  
PARCEL NO.: 13-23-208-009

The parties of record before the Property Tax Appeal Board are Warren Habib, 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:** \$68,082  
**IMPR.:** \$233,453  
**TOTAL:** \$301,535

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 two-story dwelling of frame exterior construction with 4,302 square feet of living area. The dwelling was constructed in 1999 and is approximately 25 years old. Features of the home include a finished walkout basement, central air conditioning, 3 fireplaces, a 721 square foot garage, a screened porch, and an inground swimming pool.<sup>1</sup> The property has an approximately 127,195 square foot site and is located in North Barrington, Cuba Township, Lake County.

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<sup>1</sup> The parties disagree as to some of the characteristics with the board of review reporting that the subject has a 721 square foot garage and an inground swimming pool which was not reported by the appellant. The Board finds the best evidence of the subject's features was presented by the board of review which includes the subject's property record card along with photos of the subject property.

The appellant contends assessment inequity with respect to the improvement as the basis of appeal. In support of this argument, the appellant submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within 1.03 miles of the subject property. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 4,294 to 4,410 square feet of living area. The dwellings range in age from 30 to 37 years old. Each comparable has a finished basement, central air conditioning, two or three fireplaces, and a garage ranging in size from 850 to 1,064 square feet of building area. The comparables have improvement assessments ranging from \$216,307 to \$236,136 or from \$50.37 to \$53.55 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$301,535. The subject has an improvement assessment of \$233,453 or \$54.27 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .98 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 4,113 to 4,569 square feet of living area. The dwellings were built between 1998 and 2011. Four comparables have a finished walkout basement, and one comparable has an unfinished lookout basement. Each comparable has central air conditioning, 1, 2, or 4 fireplaces, and a garage ranging in size from 744 to 1,352 square feet of building area. One comparable has an inground swimming pool. The comparables have improvement assessments ranging from \$227,409 to \$259,220 or from \$54.52 to \$57.91 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 improvement 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 improvement assessment is not warranted.

The record contains a total of eight equity comparable for the Board's consideration. The Board gave less weight to appellant's comparable #1 based on its significantly older age relative to the subject dwelling. The Board also gave less weight to board of review comparable #1 based on its unfinished basement, dissimilar to the subject's finished basement. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #2 and #3, along with board of review comparables #2 through #5 which are overall similar to the subject in design, age, dwelling size, and features. The best comparables in this record have improvement

assessments ranging from \$216,307 to \$246,353 or from \$50.37 to \$57.91 per square foot of living area. The subject's improvement assessment of \$233,453 or \$54.27 per square foot of living area falls within the range established by the best equity comparables both in terms of overall improvement assessment, and based on price per square foot of living area. Based on this record, and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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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