



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

APPELLANT: Leah Morgan  
DOCKET NO.: 24-02431.001-R-1  
PARCEL NO.: 16-36-209-007

The parties of record before the Property Tax Appeal Board are Leah Morgan, the appellant, by attorney David Kieta of Kieta Law LLC in Winfield; 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:** \$92,236  
**IMPR.:** \$105,616  
**TOTAL:** \$197,852

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 tri-level dwelling of wood siding exterior construction with 1,916 square feet of above ground living area.<sup>1</sup> The dwelling was constructed in 1951 and has an effective age of 1988. Features of the home include a finished lower level, central air conditioning, two fireplaces and a 480 square foot basement garage. The property has an approximately 10,704 square foot site 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 five equity

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<sup>1</sup> The Board finds the best description of the subject is found in the property record card provided by the board of review depicting the subject dwelling as a tri-level structure with a finished lower level and a garage in the basement, which was not refuted by the appellant. Additionally, the property record card disclosed the subject was remodeled in 2019 and was described as a "gut rehab," resulting in an effective year built of 1988.

comparables that have the same assessment neighborhood code and are located within .42 of a mile from the subject property. The appellant reported the comparables are improved with one-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,896 to 2,310 square feet of above ground living area. The dwellings are from 67 to 71 years old. Comparables #1 and #5 each have a basement. No data was provided by the appellant regarding the foundation types of comparables #2, #3 and #4, nor was any data provided concerning basement finish, if any, for comparables #2, #3, #4 and #5. Each comparable has central air conditioning and one or two fireplaces. Comparables #4 and #5 each have a garage with 484 and 696 square feet of building area, respectfully. The comparables have improvement assessments ranging from \$81,812 to \$117,754 or from \$43.15 to \$50.98 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$90,645 or \$47.31 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,852. The subject property has an improvement assessment of \$105,616 or \$55.12 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .50 of a mile from the subject property. The board of review reported that the comparables are improved with one-story dwellings of stone, wood siding or brick exterior construction ranging in size from 1,680 to 2,122 square feet of above ground living area. The dwellings are 68 to 73 years old. The comparables each have a basement with finished area, central air conditioning and one or two fireplaces. Two comparables each have a garage with 525 and 506 square feet of building area, respectively. The comparables have improvement assessments ranging from \$102,004 to \$127,520 or from \$53.42 to \$75.90 per square foot of above ground 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine suggested equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to differences in design and/or features. Nevertheless, the Board has given less weight to the appellant's comparables #1, #2, #3 and #4 due to their lack of a garage and/or since the appellant did not provide data regarding the foundation type of the dwellings in order to allow the Board to make a meaningful comparative analysis of these comparables to the subject. The Board has given reduced weight

to board of review comparables #1, #2 and #4 due to their lack of a garage and/or their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #5 and board of review comparable #3, which are relatively similar to the subject in location, dwelling size, and some features. However, both dwellings are one-story designs, when compared to the subject's tri-level design and were not reported to have been recently remodeled, like the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$113,363 and \$117,754 or \$50.98 and \$53.42 per square foot of above ground living area. The subject's improvement assessment of \$105,616 or \$55.12 per square foot of above ground living area is less than the two best comparables in the record in terms of total improvement assessment but greater than the comparables on a per square foot of above ground living area basis, which appears to be logical given the subject's smaller dwelling size. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of the property decreases, the per unit value increases. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

March 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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