



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

APPELLANT: Jason Loeb  
DOCKET NO.: 24-02473.001-R-1  
PARCEL NO.: 16-15-303-019

The parties of record before the Property Tax Appeal Board are Jason Loeb, the appellant; 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:** \$55,812  
**IMPR.:** \$351,837  
**TOTAL:** \$407,649

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 brick exterior construction containing 4,149 square feet of living area. The dwelling was built in 2007 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a two-car garage with 506 square feet of building area. The property has an approximately 13,708 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to both the improvement and the land as the basis of the 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 along the same street and within .06 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,571 to 3,969 square feet of living area. The dwellings were built in 2006 or 2007. The

comparables each have a basement with finished area, central air conditioning, one or two fireplaces and a two-car garage. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$318,475 to \$350,623 or from \$88.34 to \$89.27 per square foot of living area. The comparables have sites ranging in size from 12,760 to 14,000 square feet of land area and land assessments that range in size from \$53,994 to \$56,360 and from \$4.03 to \$4.27 per square foot of land area. The appellant requested the subject's improvement assessment be reduced to \$330,500 or \$79.66 per square foot of living area and the subject's land assessment be reduced to \$54,000 or from \$3.94 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$407,649. The subject property has an improvement assessment of \$351,837 or \$84.80 per square foot of living area and a land assessment of \$55,812 or \$4.07 per square foot of land.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within approximately .70 of a mile from the subject property, one of which is also along the same street as the subject. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,969 to 4,360 square feet of living area. The dwellings are from 17 to 21 years old. The comparables each have a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 694 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$348,312 to \$371,848 or from \$85.29 to \$88.34 per square foot of living area. The comparables have sites ranging in size from 14,003 to 17,483 square feet of land area and land assessments that range in size from \$56,360 to \$64,053 and from \$3.54 to \$4.21 per square foot of land 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 parties submitted information on five comparables for the Board's consideration, as one comparable was common to both parties. With respect to the subject's improvement assessment, the Board has given most weight to board of review comparables #2 and #3, which are similar to the subject in dwelling size, design, age and many features. The comparables have improvement assessments of \$348,312 and \$371,848 or \$85.29 and \$86.05 per square foot of living area. The subject property has an improvement assessment of \$351,837 or \$84.80 per square foot of living

area is bracketed by the two best comparables in the record in terms of overall improvement assessment but below the comparables on a per square foot of living area basis. Less weight was given to the appellant's comparables, which includes the parties' common comparable due to their smaller dwelling sizes when compared to the subject or they have an inground swimming pool, unlike the subject. After considering adjustments to the best comparables for differences in age and other features when compared to the subject, the Board finds the subject's improvement assessment is supported.

With respect to the subject's land assessment, the Board finds all five comparables are relatively similar to the subject in location and land area. The comparables have land assessments ranging from \$53,994 to \$64,053 or from \$3.54 to \$4.27 per square foot of land area. The subject's land assessment of \$55,812 or \$4.07 per square foot of land area falls within the range established by the comparables in the record. Therefore, the Board finds the subject's land is equitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were 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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