



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

APPELLANT: Norman & Arlene Byster 1995 Liv Trust
DOCKET NO.: 24-02700.001-R-1
PARCEL NO.: 16-26-414-016

The parties of record before the Property Tax Appeal Board are Norman & Arlene Byster 1995 Liv Trust, 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 **A Reduction** 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: \$86,018
IMPR.: \$153,595
TOTAL: \$239,613

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 split-level dwelling of brick exterior construction with 3,373 square feet of living area. The dwelling was constructed in 1968 and is approximately 56 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 550 square foot garage. The property has a 12,100 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning both the land and improvements as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .60 of a mile from the subject. The comparables have sites ranging in size from 17,877 to 24,725 square feet of land area that are improved with split-level dwellings of brick and wood exterior construction ranging in size from 2,671 to 3,480 square feet of living area. The dwellings are 63 to 66 years old and have basements, three are reported to be finished. Each comparable has central air conditioning, one or two fireplaces and a 2-car garage.

The appellant noted comparable #1 has a new roof and comparable #2 was remodeled in 2023. The comparables have land assessments ranging from \$86,200 to \$110,483 or from \$3.85 to \$5.31 per square foot of land area and improvement assessments ranging from \$102,911 to \$122,827 or from \$35.29 to \$39.74 per square foot of living area.

The appellant disclosed since the purchase of the subject in 2020, the assessment has increased 46.1% which is unmanageable and unaffordable.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$270,120. The subject property has a land assessment of \$86,018 or \$7.11 per square foot of land area and an improvement assessment of \$184,102 or \$54.58 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two improvement equity comparables and two land equity comparables. The improvement equity comparables listed as comparables #1 and #2 that are located within .49 of a mile from the subject. The comparables are 1-story dwellings of brick exterior construction with 2,936 or 3,260 square feet of land area. The dwellings are 60 or 69 years and have basements with finished area. Each comparable has central air conditioning and one or two fireplaces.

The two land equity comparables listed as comparables #3 and #4 are located on same street and same block as the subject. The comparables each have a site with 12,070 square feet of land area. The comparables have improvement assessments of \$85,762 and \$85,820 or \$7.11 per square foot of land area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant argued the county's submission is procedurally and substantively deficient because the board of review failed to provide three truly comparable properties. The appellant further argued the county incorrectly stated the number of bathrooms and the size of the basement for the subject property. The appellant submitted a hand drawing of the basement. The appellant noted the subject is inferior to the county's comparables in terms of quality and condition. The appellant asserted the subject property suffers from extensive deferred maintenance such as a leaking roof requiring \$65,000 in replacement costs, non-functional front and rear glass doors requiring approximately \$30,000 in replacement costs, cracked basement foundation causing interior water damage (\$5,000 repair estimate) and mechanical systems exceeding 20 years in age. The appellant also critiqued the county's improvement and land equity comparables noting their superior location, condition and/or amenities.

The appellant also argued the subject property's land is materially inferior to nearly all the properties relied upon by the county. The appellant asserted approximately 10% of the land is unusable due to a required retaining wall approximately 12 feet deep and one story high to prevent collapse from an elevated neighboring property. Furthermore, the appellant asserted the property suffers from drainage issues, water intrusion from uphill neighbors and multiple

drainage failures within the rear yard. The appellant argued these constraints significantly reduce usability, desirability and market appeal that were not properly accounted for by the County.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six land equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences in land size when compared to the subject. The Board finds the best evidence of land assessment equity to be the two board of review comparables which are most similar to the subject in location and land size. These comparables have land assessments of \$85,762 and \$85,820 or \$7.11 per square foot of land area. The subject's land assessment of \$86,018 or \$7.11 per square foot of living area is identical to the two best comparables on a per square foot basis and slightly higher on an overall basis due to its slightly larger land size. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

The record contains six improvement equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 due to differences in dwelling size when compared to the subject. The Board gives less weight to board of review comparable #1 which is an outlier due to the fact it has a considerably higher improvement assessment per square foot than the other comparables submitted by the board of review.

The Board finds the best evidence of improvement assessment equity to be appellant's comparables #1 and #2 along with board of review comparable #1 which are relatively similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments that ranged from \$114,321 to \$179,197 or from \$35.29 to \$54.97 per square foot of living area. The subject's improvement assessment of \$184,102 or \$54.58 per square foot of living area falls within the range established by the best comparables in this record on a per square foot basis but higher on an overall basis. After considering adjustments to the best comparables for differences from the subject the Board finds the subject's improvement assessment is excessive. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is 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:

May 19, 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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COUNTY

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