FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Donald LaBonte
DOCKET NO.: 25-00234.001-R-1
PARCEL NO.: 16-25-306-012

The parties of record before the Property Tax Appeal Board are Donald LaBonte, 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:	$91,382
IMPR.:	$105,273
TOTAL:	$196,655

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 2025 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 2.5-story single-family dwelling of wood siding exterior finish and frame construction with 1,905 square feet of living area. The dwelling is approximately 89 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage containing 528 square feet of building area. The property has a 10,000 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on three comparable sales located from .24 to .43 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables consist of 2-story homes of wood siding construction ranging in size from 1,880 to 2,389 square feet of living area and ranging in age from 100 to 102 years old. Each comparable features an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 234 to 420 square feet of building area. The comparables sold from

April 2022 to November 2024 for prices ranging from $538,000 to $800,000 or from $286.17 to $399.40 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling $209,676 was disclosed. The board of review submitted a written narrative contending that the subject's assessment was reduced in the 2024 tax year to $185,401 based on a decision issued by the Property Tax Appeal Board under Docket No. 24-02653.001-R-1. The board of review cited section 16-185 of the Property Tax Code (35 ILCS 200/16-185) for the proposition that the subject's assessment established in the 2024 tax year should be carried forward to the 2025 tax year subject to the application of the Moraine Township equalization factor of 1.0607. The board of review disclosed that 2023 was the beginning of the general assessment cycle which runs through the 2026 tax year. The board of review further indicated that for the 2025 tax year there was an equalization factor of 1.0607 applied to the assessments of non-farm properties located in Moraine Township. Due to the subject's 2025 total assessment of $209,676 being greater than the prior decision of the Board, the board of review agreed to stipulate to a total revised assessment of $196,655. This amount reflects the prior Board decision after applying the 2025 Moraine Township equalization factor.

The appellant was notified of the proposed revised assessment and rejected the offer arguing that the 2025 tax year appeal was based on overvaluation as evidenced by the three comparable sales, and not based on a prior year decision by the PTAB.

Analysis and Conclusion of Law

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

> **If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2024 assessment. The record further indicates that the subject property is an owner-occupied dwelling and that 2024 and 2025 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general

assessment period or that the decision of the Property Tax Appeal Board for the 2024 tax year was reversed or modified upon review.

Additionally, assuming, *arguendo,* that the PTAB was not bound by the mandates of Section 16-185 of the Code, appellant's comparables #1 and #3 sold in April 2022 and February 2023, respectively, dates too remote in time to accurately reflect the subject's market value as of the January 1, 2025 assessment date at issue. Appellant's remaining comparable #2 sold for $800,000 which is significantly higher than the board of review's offer which reflects a market value of $590,000 at the statutory level of assessment of 33.33%.

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2024 tax year assessing the subject property at $185,401 plus the application of an equalization factor of 1.0607 for Moraine Township.

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:

C E R T I F I C A T I O N

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: November 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 9-215 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

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