



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

APPELLANT: Lisa Johnson
DOCKET NO.: 25-00919.001-R-1
PARCEL NO.: 16-10-303-007

The parties of record before the Property Tax Appeal Board are Lisa Johnson, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County in Lake Zurich; 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: \$65,434
IMPR.: \$138,212
TOTAL: \$203,646

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 one-story dwelling of brick and frame exterior construction with 2,200 square feet of living area.¹ The dwelling was constructed in 1956 and is 69 years old.² Features of the home include a full basement, central air conditioning, a fireplace, and a 360 square foot garage. The property has an approximately 17,199 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 information on three comparable sales located within the subject's assessment neighborhood and within .27 of a mile of the subject. The comparables consist of

¹ The Board finds the property record card submitted by the board of review, which was not refuted by the appellant, to be the best evidence of the subject's features.

² The property record card also indicated the subject was remodeled in 1970, resulting in an effective age of 1961.

one-story dwellings of brick and frame exterior construction ranging in size from 1,864 to 2,304 square feet of living area. The homes were each built in 1956. Each dwelling has a basement, central air conditioning, and a garage ranging in size from 368 to 500 square feet of building area. One comparable has a fireplace and an additional 528 square foot garage. The parcels range in size from 14,540 to 20,850 square feet of land area. The comparables sold from May 2023 to March 2024 for prices ranging from \$440,000 to \$632,000 or from \$224.15 to \$278.97 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$203,646, for an estimated market value of \$610,999 or \$277.73 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,847. The subject's assessment reflects a market value of \$644,605 or \$293.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the subject's assessment neighborhood and within .87 of a mile of the subject. The comparables consist of one-story dwellings of brick exterior construction ranging in size from 1,821 to 2,101 square feet of living area. The dwellings are 25 to 76 years old. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 504 to 624 square feet of building area. Two comparables each have a full basement. The parcels range in size from 7,841 to 17,245 square feet of land area. The comparables sold from May 2024 to November 2025 for prices ranging from \$605,000 to \$690,000 or from \$328.42 to \$332.24 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #2, which sold less proximate to the assessment date at issue. The Board also gives less weight to the board of review's comparables #1 and #3, which differ from the subject in age or lack a basement foundation, a feature of the subject. The Board finds the parties remaining comparables sold proximate to the assessment date and are similar to the subject in age, location, dwelling size, exterior construction, and features. These most similar comparables sold from January 2024 to March 2025 for prices ranging from \$440,000 to \$605,000 or from \$224.15 to \$332.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$644,605 or \$293.00 per square foot of living area, including land, which is above the best comparable sales in this record overall and within the range of the best comparables on a

per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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: _____

October 20, 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

AGENCY

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