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

APPELLANT: Alena Labuz
DOCKET NO.: 25-01543.001-R-1
PARCEL NO.: 16-34-403-025

The parties of record before the Property Tax Appeal Board are Alena Labuz, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***An Increase*** 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:** | $49,530 |
| **IMPR.:** | $224,192 |
| **TOTAL:** | $273,722 |

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-story dwelling of frame and vinyl siding exterior construction with 3,185 square feet of living area. The dwelling was constructed in 1999 and is approximately 26 years old. Features of the home include a basement with finished area,[1] central air conditioning, one fireplace and a 440 square foot garage. The property has an approximately 8,659 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 four comparable sales located within 0.52 of a mile from the subject property. The comparables have sites that range in size from 8,364 to 11,896 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in

[1] The Board finds the best description of the subject was found in its property record card, submitted by the board of review and not refuted by the appellant.

size from 2,643 to 3,108 square feet of living area. The dwellings are 56 to 61 years old. Each comparable has a basement reported to have "0" finished area. Each dwelling has central air conditioning and a garage ranging in size from 441 to 528 square feet of building area. Three homes each have one fireplace. The properties sold from May 2023 to July 2024 for prices ranging from $578,000 to $652,000 or from $185.97 to $245.55 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $208,066 which reflects a market value of $624,260 or $196.00 per square foot of living area, land included, 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 $245,598. The subject's assessment reflects a market value of $736,868 or $231.36 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review critiqued the appellant's comparable sales arguing the properties are from 29 to 34 years older in age when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.88 of a mile from the subject property. The comparables have sites that range in size from 8,624 to 12,503 square feet of land area and are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 2,964 to 3,354 square feet of living area. The homes are 18 to 24 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning and a garage ranging in size from 441 to 638 square feet of building area. Three homes each have one fireplace. The properties sold from July 2024 to June 2025 for prices ranging from $899,000 to $1,090,000 or from $269.83 to $367.75 per square foot of living area, land included. These comparables have total assessments ranging from $294,853 to $327,191 and reflect assessment-to-sale price ratios ranging from 27.70% to 36.39% with an average of 32.97%.

The board of review also submitted comments arguing its four comparables were constructed within 8 years of the subject, all are located within one mile of the subject property and have similar salient characteristics when compared to the subject. Based on this evidence, the board of review requested an increase in the subject's assessment to $286,621, which would reflect a market value of $859,950 or $270.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

## 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 record fails to support a reduction but does support an increase in the subject's assessment.

The parties submitted eight comparable sales for the Board's consideration. The Board gives reduced weight to the appellant's comparables which are substantially older in age when

compared to the subject and/or sold in 2023, less proximate to the January 1, 2025 assessment date than other properties in the record. The Board also gives little weight to board of review comparable #4 which is less similar to the subject in site size and garage capacity than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3 which are more similar to the subject in location, age, design, dwelling size, site size and most features. These comparables sold from April to June 2025 for prices ranging from $905,000 to $1,090,000 or from $269.83 to $367.75 per square foot of living area, including land. The subject's assessment reflects a market value of $736,868 or $231.36 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record.

The Board further finds these most similar comparables have total assessments ranging from $294,853 to $320,848 and reflect total assessment-to-sale price ratios ranging from 27.70% to 35.22% with an average of 31.83%. The Board finds the board of review's proposed increase in the subject's assessment to $286,621 falls below the range of the total assessments of the best comparable sales in this record, however, the best comparables also have an average assessment-to-sale price ratio below the statutory level of 33.33%. Therefore, based on this analysis, the Board finds an increase in the subject's assessment is warranted, but not to the level requested by the board of review, in order to maintain uniformity of assessments.

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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