



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

APPELLANT: Justin Leonard
DOCKET NO.: 25-02498.001-R-2
PARCEL NO.: 13-26-202-002

The parties of record before the Property Tax Appeal Board are Justin Leonard, the appellant, by attorney Soojae Lee, of the Law Offices of Soojae Lee, P.C. in Rolling Meadows; 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: \$174,715
IMPR.: \$382,254
TOTAL: \$556,969

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 exterior construction with 5,345 square feet of living area. The dwelling was constructed in 2015 and is approximately 10 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 1,101 square foot garage. The property has a 233,351 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located from .20 of a mile to 1.38 miles from the subject. The comparables are improved with 2-story dwellings of brick, frame or frame and brick exterior construction ranging in size from 5,498 to 6,873 square feet of living area. The dwellings are 25 to 36 years old and have basements with finished area. The comparables each have central air conditioning, two to

four fireplaces and a garage ranging in size from 702 to 1,252 square feet of building area. One comparable has an additional 720 square foot garage. Two comparables each have an inground swimming pool and hot tub. The comparables have improvement assessments ranging from \$263,992 to \$346,488 or from \$41.82 to \$58.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$556,969. The subject property has an improvement assessment of \$382,254 or \$71.52 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located .07 of a mile to 1.72 miles from the subject. The comparables are improved with 2-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 4,443 to 5,096 square feet of living area. The dwellings were constructed from 2000 to 2022 and have basements, three with finished area. The comparables each have central air conditioning, one to three fireplaces and a garage ranging in size from 843 to 1,738 square feet of building area. The comparables have improvement assessments ranging from \$308,954 to \$437,333 or from \$69.54 to \$88.22 per square foot of living 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 ten equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #2 through #5 as well as board of review comparables #1 and #4 which are less similar to the subject in dwelling size and/or has an inground swimming pool.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #6 along with board of review comparables #2 and #3 which overall are more similar to the subject in location, age, dwelling size and features. These comparables had improvement assessments ranging from \$308,598 to \$437,333 or from \$56.13 to \$85.82 per square foot of living area. The subject's improvement assessment of \$382,254 or \$71.52 per square foot of living area is within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden

with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Justin Leonard, by attorney:
Soojae Lee
Law Offices of Soojae Lee, P.C.
5005 Newport Dr.
Suite 208
Rolling Meadows, IL 60008

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085