



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

APPELLANT: Donn Marvin  
DOCKET NO.: 19-05075.001-R-1  
PARCEL NO.: 11-02-301-023

The parties of record before the Property Tax Appeal Board are Donn Marvin, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$67,013  
**IMPR.:** \$241,144  
**TOTAL:** \$308,157

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 2019 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 two-story dwelling of brick and frame construction with 4,477 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002. Features of the home include a basement, central air conditioning, four fireplaces, and an 817 square foot garage. The property has a 22,195 square foot site and is located in Green Oaks, Libertyville 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 from 0.08 to 0.19 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 30,006 to 33,092 square feet of land area and are

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<sup>1</sup> The parties dispute the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size is found in the subject's property record card presented by the board of review.

improved with two-story homes of brick and frame construction ranging in size from 3,835 to 4,734 square feet of living area. The dwellings were built in 1995 or 1996. Each of the homes has a basement, three of which are reported to be walkout-style basements. Each home features central air conditioning, from one to three fireplaces, and a garage ranging in size from 754 to 886 square feet of building area. The comparables sold from February 2018 to July 2019 for prices ranging from \$620,000 to \$925,000 or from \$161.67 to \$204.83 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$287,936 which would reflect a market value of \$863,894 or \$192.96 per square foot of living area, including land, at 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 \$308,157. The subject's assessment reflects a market value of \$936,932 or \$209.27 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales where comparable #2 is the same as the appellant's comparable #4 and comparable #3 is the same as the appellant's comparable #3. The comparables are located from 0.09 to 0.21 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 28,560 to 32,080 square feet of land area and are improved with two-story homes of wood siding or brick and wood siding exterior construction ranging in size from 3,540 to 4,476 square feet of living area. The dwellings were built in 1995 or 1996. Each of the homes has a basement, one of which is reported to be a walkout-style basement.<sup>2</sup> Each home features central air conditioning, from one to three fireplaces, and a garage ranging in size from 754 to 819 square feet of building area. The comparables sold from September 2018 to July 2019 for prices ranging from \$735,000 to \$907,000 or from \$202.64 to \$207.63 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five comparable sales, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #1, due to its

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<sup>2</sup> The appellant reported that the common comparables each have a walkout-style basement whereas the board of review did not. Neither party presented the property record cards for these comparables.

sale date remote from the January 1, 2019 assessment date, and to the board of review's comparable #1, which has a much smaller dwelling than the subject home.

The Board finds the best evidence of market value to the appellant's comparable #2, the appellant's comparable #3/board of review's comparable #3, and the appellant's comparable #4/board of review's comparable #2, which are relatively similar to the subject in dwelling size, location, and most features. These most similar comparables sold from October 2018 to July 2019 for prices ranging from \$865,000 to \$925,000 or from \$195.40 to \$204.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$936,932 or \$209.27 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, which appears to be justified because the subject dwelling is much newer than the best comparables. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: March 15, 2022



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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