



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

APPELLANT: Marcia Wachs Dam  
DOCKET NO.: 20-04756.001-R-1  
PARCEL NO.: 14-24-402-001

The parties of record before the Property Tax Appeal Board are Marcia Wachs Dam, 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:** \$26,773  
**IMPR.:** \$47,088  
**TOTAL:** \$73,861

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 2020 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 1,520 square feet of living area. The dwelling was constructed in 1938 with an effective year built of 1940. Features of the home include a basement and a 672 square foot garage. The property has an approximately 134,439 square foot site<sup>1</sup> and is located in Long Grove, Ela 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 approximately 3.79 miles from the subject property and have sites that range in size from 10,454 to 89,298 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 1,887 to 2,064 square feet of living area. The dwellings were built from 1858 to 2001 with comparable #1 having an effective year built of 1940. Each comparable has a

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<sup>1</sup> The Board found the best evidence of the site size is in the property record card supplied by the board of review.

basement and a garage ranging in size from 320 to 528 square feet of building area. Comparable #3 has central air conditioning. Comparable #1 has a fireplace. The properties sold from April 2019 to February 2020 for prices ranging from \$290,000 to \$390,000 or from \$148.81 to \$188.95 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,861. The subject's assessment reflects a market value of \$221,871 or \$145.97 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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, with comparable #3 being the same property as the appellant's comparable #3, located within approximately 3.76 miles from the subject and have sites that range in size from 10,454 to 130,307 square feet of land area and are improved with 2-story dwellings of frame or brick and frame exterior construction that range in size from 2,064 to 2,421 square feet of living area. The dwellings were built from 1878 to 2001, with comparable #2 having an effective year built of 1950. Each comparable has a basement and a garage ranging in size from 420 to 1,200 square feet of building area. Comparables #1 and #3 each have central air conditioning. Comparables #1 and #2 each have one fireplace. The properties sold from May 2019 to July 2020 for prices ranging from \$380,000 to \$515,000 or from \$156.96 to \$213.96 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 Board finds the parties submitted a total of five comparable sales, with one comparable being common to both parties, for the Board's consideration. The appellant's comparables differ from the subject in dwelling size, age and lot size when compared to the subject, with two comparables each having either central air conditioning or a fireplace which the subject lacks. Similarly, the board of review comparables differ from the subject in dwelling size, age and lot size when compared to the subject, with two comparables each having central air conditioning and fireplace which the subject lacks. Nevertheless, the Board gave reduced weight to the appellant's comparable #3 along with the board of review comparables, which includes the common comparable, for their differences in dwelling size, lot size and/or age when compared to the subject. The Board finds the best evidence of market value to be the appellant's comparables #1 and #2. These two comparables sold in April 2019 and February 2020 for prices of \$290,000 and \$300,000 or \$148.81 and \$153.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$221,871 or \$156.96 per square foot of living

area, including land, falls below the market value established by the best comparables contained in the record. Based on this record and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the 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.

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Chairman



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Member



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Member



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Member



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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 21, 2023



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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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Property Tax Appeal Board  
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APPELLANT

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COUNTY

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Lake County Courthouse  
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