



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

APPELLANT: Marv Margolis  
DOCKET NO.: 22-01518.001-R-1  
PARCEL NO.: 16-32-411-097

The parties of record before the Property Tax Appeal Board are Marv Margolis, 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 **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:** \$34,484  
**IMPR.:** \$135,187  
**TOTAL:** \$169,671

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 2022 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 attached dwelling<sup>1</sup> of brick exterior construction with 2,044 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, a fireplace and 484 square foot garage. The property has a 4,150 square foot site and is located in Deerfield, West Deerfield 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 from 0.03 of a mile to 1.54 miles from the subject property. The comparables have sites that range in size from 3,446 to 30,753 square feet of land area and are improved with one-story dwellings ranging in size from

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<sup>1</sup> The Board finds the best description of the subject dwelling was found in the comments submitted by the board of review which was not refuted by the appellant.

1,768 to 2,442 square feet of living area. The dwellings were built from 1978 to 1989. Each comparable has a basement, with two having finished area.<sup>2</sup> Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 360 to 576 square feet of building area. The properties sold from January to June 2022 for prices ranging from \$512,500 to \$675,000 or from \$242.66 to \$316.74 per square foot of living area, land included.

The appellant submitted a copy of the Multiple Listing Service (MLS) sheet associated with the appellant's comparable #1 which depicts the property to be a detached dwelling that was advertised as being updated in 2005. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$156,010 which reflects a market value of \$468,077 or \$229.00 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 \$169,671. The subject's assessment reflects a market value of \$509,064 or \$249.05 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

The board of review critiqued the appellant's comparables asserting its comparables #1 and #2 are both detached dwellings in contrast to the subject's attached design. In support of this assertion, the board of review submitted a copy of the MLS sheet for the appellant's comparable #2 which includes a photograph depicting it to be a detached dwelling. The board of review commented appellant comparable #1 is also a detached dwelling and noted the MLS sheet submitted by the appellant for this comparable property. The board of review argued its comparable #1 is nearly identical to the subject and sold for a price that is substantially higher than the market value of the subject property as reflected by its assessment.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located within 0.03 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #3. The comparables have sites with either 3,450 or 4,150 square feet of land area and are improved with one-story dwellings of brick exterior construction with 1,768 and 2,044 square feet of living area and built in 1989 or 1990. Each comparable has an unfinished basement, central air conditioning, one fireplace and a either a 360 or 484 square foot garage. The properties sold in January and October 2022 for prices of \$560,000 and \$850,000 or for \$316.74 and \$415.85 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained or increased to a value the Property Tax Appeal Board believes is supported by the best market value evidence in the record.

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<sup>2</sup> The appellant submitted the Multiple Listing Service (MLS) sheet on its comparable #1 and the board of review submitted the MLS sheet for the appellant's comparable #2 which disclosed these properties each have finished basement area, which was not refuted by the appellant.

<sup>3</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

**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 four comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1 and #2 which, based on MLS information presented by the parties, are detached dwellings when compared to the subject which is described as an attached dwelling.

The Board finds the best evidence of market value to be appellant comparable #3 along with board of review comparables #1 and #2, including the common property, which are more similar to the subject in location, age, design, dwelling size and other features. These two comparables sold in January and October 2022 for prices of \$560,000 and \$850,000 or for \$316.74 and \$415.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$509,064 or \$249.05 per square foot of living area, including land, which falls below the two best comparable sales in this record.

After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not warranted. While the subject's market value, based on its assessment, reflects a value that falls below the two best comparables in this record, the record contains information on only two attached properties, which the Board finds insufficient to support an increase in the subject assessment. Therefore, based on this limited record, the Board finds no increase or decrease in the subject's assessment is warranted.

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 26, 2024



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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