



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

APPELLANT: Scott Marsch  
DOCKET NO.: 22-01746.001-R-1  
PARCEL NO.: 12-33-104-025

The parties of record before the Property Tax Appeal Board are Scott Marsch, 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 ***a reduction*** 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:** \$44,199  
**IMPR.:** \$75,000  
**TOTAL:** \$119,199

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 2-story dwelling of wood siding exterior construction with 1,398 square feet of living area. The dwelling was constructed in 1910. Features of the home include an unfinished basement, central air conditioning, 1 ½ bathrooms, and a garage containing 360 square feet of building area. The subject property includes a site of approximately 4,321 square feet of land area located in Lake Forest, Shields 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 a grid analysis with information on twelve equity comparables located within 1.04 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 2-story homes ranging in size from 1,350 to 1,460 square feet of living area. The homes were built from 1900 to 1928. Each comparable has a basement with one having a 360 square foot recreation

room.<sup>1</sup> Six comparables have central air conditioning; three comparables each have one fireplace; and nine comparables each have a garage ranging in size from 308 to 1,020 square feet of building area. The comparables range in bathroom count from 1 to 2 ½ bathrooms. The improvement assessments of the comparables range from \$43,015 to \$94,881 or from \$29.54 to \$65.17 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$72,906 or \$52.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,461. The subject property has an improvement assessment of \$97,262 or \$69.57 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a property record card for the subject property along with a grid analysis with information on three equity comparables located within 1.06 miles from the subject and within the same assessment neighborhood code as the subject property. The board of review comparable #2 is the same property as appellant's comparable #1. The comparables consist of 1.75-story or 2-story dwellings with wood siding or brick exterior construction ranging in size from 1,373 to 1,496 square feet of living area. The homes were built from 1912 to 1941. The comparables each feature a basement with the common comparable having a 360 square foot recreation room. The comparables each have 2 or 2 ½ bathrooms, a fireplace, and a garage ranging in size from 250 to 880 square feet of building area. In addition, one comparable has central air conditioning, and two have either a frame utility shed or an extra garage/workshop. The comparables have improvement assessments that range from \$84,222 to \$119,666 or from \$58.08 to \$87.16 per square foot of living area.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of fourteen equity comparables including one common comparable in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2, #3, #4, #5, #9, and #11, along with board of review comparables #1 and #3 based on their lack of central air conditioning, which is a feature of the subject dwelling. Additionally, appellant's comparables #2, #3, and #6 each lack a garage, which is a feature of the subject property; appellant's comparable #7 has a garage that is approximately

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<sup>1</sup> Although the appellant described comparable #1 as having an unfinished basement, the board of review described this comparable as having a recreation room in the basement with 360 square feet of building area which was not refuted by the appellant in rebuttal.

three times greater in size relative to the subject' garage; and board of review comparables #1 and #3 each have either a frame utility shed or an extra garage/workshop, dissimilar to the subject which lacks these additional structures.

On this record, the Board finds the best evidence of uniformity to be the parties common comparable (appellant's comparable #1/board of review comparable #2) along with appellant's comparables #8 and #12 which most closely resemble the subject in dwelling size, age, design, and some features. However, the common comparable has a partially finished basement which the subject lacks and a larger garage relative to the subject, thus, requiring downward adjustments for these differences from the subject. Additionally, appellant's comparable #8 has one more bathroom than the subject, thus requiring downward adjustment for this difference. The three most similar comparables in the record have improvement assessments ranging from \$72,653 to \$84,222 or from \$49.76 to \$58.08 per square foot of living area. The subject's improvement assessment of \$97,262 or \$69.57 per square foot of living area falls above the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

Based on the record and after considering all the comparables submitted by the parties with emphasis on those properties with the most similar features, and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is 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 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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