



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

APPELLANT: Mark Marron  
DOCKET NO.: 23-00300.001-R-1  
PARCEL NO.: 13-36-101-074

The parties of record before the Property Tax Appeal Board are Mark Marron, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$53,997  
**IMPR.:** \$176,645  
**TOTAL:** \$230,642

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 2023 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 exterior construction with 3,605 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 753 square foot garage. The property has a 21,954 square foot site and is located in 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 four equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,642 to 3,931 square feet of living area. The dwellings were built from 1996 to 1998. The comparables each have a basement, two of which have finished area. Each

comparable has central air conditioning, a fireplace and a garage ranging in size from 641 to 6,687 square feet of building area. The comparables have improvement assessments ranging from \$172,820 to \$189,681 or from \$47.45 to \$48.25 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$176,645 or \$49.00 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 \$236,584. The subject property has an improvement assessment of \$182,587 or \$50.65 per square foot of living area.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on five equity comparables that have the same assessment neighborhood code as the subject. The board of review's comparables #2 and #3 are the same properties as the appellant's comparables #1 and #4, respectively.<sup>1</sup> The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,191 to 4,020 square feet of living area. The dwellings were built in 1996 to 1999. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 641 to 936 square feet of building area. The comparables have improvement assessments ranging from \$161,181 to \$188,849 or from \$46.98 to \$50.51 per square foot of living area.

The board of review argued that the subject's improvement assessment should be higher than both parties' comparables because there are no other full brick homes in the subject's neighborhood with a finished basement.

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

The record contains a total of seven suggested equity comparables for the Board's consideration, as two comparables were common to both parties. The Board has given less weight to the appellant's comparables #2 and #3 due to their lack of basement finish, a feature of the subject. The Board has given reduced weight to the board of review comparable #1 due to its smaller dwelling size when compared to the subject.

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<sup>1</sup> The parties differ as to the garage size of board of review comparable #3/appellant's comparable #4. The board of review reported a garage size of 668 square feet of building area, whereas the appellant reported a garage size of 6,687 square feet of building area.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #4, along with board of review comparables #2, #3, #4 and #5, which includes the two common comparables. The Board finds these four comparables are similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$161,292 to \$188,849 or from \$46.98 to \$48.42 per square foot of living area. The subject's improvement assessment of \$182,587 or \$50.65 per square foot of living area falls within the range established by the best comparables in the record in terms of total improvement assessment but above the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment commensurate with the appellant's request 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: \_\_\_\_\_

August 20, 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

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

APPELLANT

Mark Marron, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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