



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

APPELLANT: Dayle Marsh
DOCKET NO.: 24-00573.001-R-1
PARCEL NO.: 10-22-312-001

The parties of record before the Property Tax Appeal Board are Dayle Marsh, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$45,661
IMPR.: \$180,595
TOTAL: \$226,256

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 2024 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 dwelling of vinyl siding exterior construction with 3,122 square feet of living area. The dwelling was constructed in 2010 and is approximately 14 years old. Features of the home include a full basement with 2,172 square feet of finished area, central air conditioning, a fireplace and a two-car garage with 642 square feet of building area. The property has a 9,790 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .41 of a mile from the subject property. The comparables are improved with one-story dwellings of vinyl siding exterior construction each containing 3,122 square feet of living

area. The dwellings were built from 2007 to 2015. The comparables each have a full basement, four of which have from 1,876 to 2,290 square feet of finished area. Each comparable has central air conditioning, a fireplace and a two-car garage. The comparables have improvement assessments that range from \$172,138 to \$189,509 or from \$55.14 to \$60.70 per square foot of living area. 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 \$226,256. The subject has an improvement assessment of \$180,595 or \$57.85 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject property and are located within .4 of a mile from the subject property. The board of review's comparables are the same properties as the appellant's comparables #1, #2, #4 and #5, respectively, which were previously described. However, the board of review submitted a copy of the property record card for its comparable #4/appellant's comparable #5 which depicts the dwelling with 2,759 square feet of living area.¹ The board of review also reported that each of the common comparables has a garage with either 642 or 660 square feet of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted five equity comparables for the Board's consideration, as four comparables were common to both parties. The Board has given less weight to the appellant's comparable #5/board of review comparable #4 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3 and #4, which includes three of parties' common comparables. These comparables are identical to the subject dwelling in size and similar to the subject in location, design, age and some features. These five comparables have improvement assessments that range from \$178,841 to \$189,509 or from \$57.30 to \$60.17 per square foot of living area. The subject property has an improvement assessment of \$180,595 or \$57.85 per square foot of living area, which falls within the range established by the best comparables in this record. After considering adjustments to

¹ The parties differ as to the dwelling size of board of review comparable #4/appellant's comparable #5. The Board finds the best evidence of size to be found in the property record card provided by the board of review.

the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Moreover, the appellant's own equity comparables support the subject's assessment. Therefore, based on this record, 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: _____

September 16, 2025



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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