



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

APPELLANT: Daniel J Maro
DOCKET NO.: 25-00503.001-R-1
PARCEL NO.: 04-18-303-024

The parties of record before the Property Tax Appeal Board are Daniel J Maro, the appellant, by Ronald Kingsley, attorney-at-law 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: \$15,811
IMPR.: \$86,954
TOTAL: \$102,765

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 2025 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 is improved with a two-story dwelling of vinyl siding exterior construction containing 1,820 square feet of living area. The dwelling was constructed in 2002 and is approximately 23 years old. Features of the property include a full basement with 954 square feet, central air conditioning, one fireplace, 2½ bathrooms and an attached garage with 440 square feet of building area. The property has a 10,016 square foot site located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales improved with two-story dwellings of wood frame construction that range in size from 1,656 to 2,079 square feet of living area and are from 22 to 30 years old. The comparables have basements containing from 882 to 1,100 square feet, central air conditioning, 2½ bathrooms, and a garage ranging in size from 400 to 660 square

feet of building area. Five comparables each have one fireplace. These properties have sites ranging in size from approximately 10,010 to 12,196 square feet of land area. The comparables sold from April 2023 to December 2024 for prices ranging from \$269,900 to \$330,000 or from \$137.68 to \$162.98 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$94,631.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,765. The subject's assessment reflects a market value of \$308,326 or \$169.41 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of vinyl siding exterior construction that have either 1,820 or 2,281 square feet of living area and are 27 or 30 years old. Each comparable has either a 954 or 1,125 square foot basement, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms and a garage with either 440 or 660 square feet of building area. These properties have sites ranging in size from 10,004 to 11,396 square feet of land area. The comparables have the same neighborhood code as the subject and are located from .06 to .24 of a mile from the subject property. The sales occurred in May 2025 and July 2025 for prices ranging from \$345,000 to \$380,000 or from \$166.59 to \$199.18 per square foot of living area, land included.

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 parties submitted information on eleven comparable sales to support their respective positions. The comparables are similar to the subject in location, land area, style, age, size and most features. The Board gives less weight to appellant's comparables #1 through #7 as these properties sold in 2023, not as proximate in time to the assessment date at issue as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #8 and the board of review comparable sales that range in size from 1,820 to 2,281 square feet of living area and are 22 to 30 years old. Appellant's comparable #8 has no fireplace, unlike the subject, suggesting an upward adjustment for this difference would be appropriate. Board of review comparable #1 has a larger garage than the subject suggesting a downward adjustment to make the property more equivalent to the subject for this difference would be proper. Board of review comparable #2 has one more bathroom and one more fireplace than the subject necessitating downward adjustments to make the comparable more equivalent to the subject for these differences. These four comparables sold from December 2024 to July 2025 for prices ranging from \$330,000 to \$380,000 or from \$158.73 to \$199.18 per square foot of living area, including land. Board of review comparables #2 and #3 are identical to the subject in size and sold for prices of \$362,500 and \$345,000 or for \$199.18 and \$189.56 per square foot of living

area, including land, respectively. The subject's assessment reflects a market value of \$308,326 or \$169.41 per square foot of living area, including land, which is below the total price range but within the range on a per square foot of living area basis as established by the best sales in the record and is below the prices of the two comparables identical to the subject tin dwelling size. Based on this evidence the Board finds the subject's total assessment reflects the property's market value and 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: _____

October 20, 2026



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 9-215 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

Daniel J Maro, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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