FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dan Marsh
DOCKET NO.: 25-01089.001-R-1
PARCEL NO.: 10-25-107-021

The parties of record before the Property Tax Appeal Board are Dan Marsh, 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:	$17,213
IMPR.:	$68,549
TOTAL:	$85,762

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 consists of a one-story dwelling of wood siding exterior construction with 1,080 square feet of living area. The dwelling was built in 1976 and is approximately 49 years old. Features of the property include a crawl space foundation,[1] central air conditioning, one bathroom and a garage with 440 square feet of building area. The property has an approximately 6,750 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparable sales that have the same assessment neighborhood code as the subject and are located from approximately .30 to .77 of a mile from the subject property. The comparables have sites that range in size from approximately 7,200 to

[1] The subject's property record card disclosed the subject dwelling has a crawl space foundation, which was not refuted by the appellant.

9,457 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,026 to 1,232 square feet of living area. The dwellings are from 67 to 73 year old. Each comparable has one bathroom. Six comparables have central air conditioning. Comparable #4 has a fireplace. Eight comparables each have a garage ranging in size from 360 to 680 square feet of building area. The comparables sold from January 2023 to June 2025 for prices ranging from $159,600 to $270,000 or from $148.74 to $239.21 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $74,873, which would reflect a market value of $224,641 or $208.00 per square foot of living area, including land, when using 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 $85,762. The subject's assessment reflects a market value of $257,312 or $238.25 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In response to the appeal, the board of review asserted the appellant's comparable sale located at 157 Pershing needs "TLC." The board of review contended that the seller for the appellant's comparable sale located at 157 Greenview was the Lake County Housing Authority, the property was on the market for one day and sold below list price but had a recorded mortgage as of January 26, 2023 for $206,880. The board of review did not provide any documentary evidence to support any of these claims. The board of review argued the appellant's comparable sale located at 521 California has no garage.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located from approximately .13 to .59 of a mile from the subject property. The comparables have sites that range in size from 6,750 to 8,160 square feet of land area. The comparables are improved with one-story dwellings of wood siding or aluminum siding exterior construction containing 1,066 or 1,131 square feet of living area. The dwellings are 53 or 67 years old. The comparables each have one bathroom, central air conditioning and a garage ranging in size from 280 to 528 square feet of building area. The comparables sold from May 2024 to March 2025 for prices ranging from $275,000 to $290,000 or from $256.41 to $268.29 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of twelve comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3, #6 and #9 due to their

lack of central air conditioning or their lack of a garage and/or their sale dates occurred in 2023, less proximate to the lien date at issue than other sales in the record. The Board has also given less weight to the appellant's comparables #4 and #5 due to their larger dwelling sizes, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #7 and #8, along with the three comparables submitted by the board of review, which sold more proximate to the January 1, 2025 assessment date and are similar to the subject in location, site size, dwelling size, design, age and many features. These five comparables sold from May 2024 to April 2025 for prices ranging from $235,000 to $290,000 or from $228.33 to $268.29 per square foot of living area, including land. The subject's assessment reflects a market value of $257,312 or $238.25 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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:

C E R T I F I C A T I O N

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: November 17, 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

Dan Marsh, 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