FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marc Posner
DOCKET NO.: 25-01310.001-R-1
PARCEL NO.: 11-28-108-046

The parties of record before the Property Tax Appeal Board are Marc Posner, 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:	$69,373
IMPR.:	$224,394
TOTAL:	$293,767

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 brick exterior construction containing 3,357 square feet of living area. The dwelling was constructed in 2001 and is approximately 24 years old. Features of the property include a 1,924 square foot basement, central air conditioning, three fireplaces, 3½ bathrooms, an attached garage with 614 square feet of building area, and a 384 square foot in-ground swimming pool.[1] The property has a 14,391 square foot site located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables improved with two-story dwellings of brick and frame exterior construction that

[1] The Board finds the best descriptive information for the subject property was contained on the Lake County Township Assessors Property Information sheet submitted by the board of review.

range in size from 3,204 to 3,505 square feet of living area. The homes are from 21 to 24 years old. The comparables have basements with 1,640 to 1,907 square feet of basement area, central air conditioning, one or two fireplaces and a garage ranging in size from 549 to 722 square feet of building area. The comparables have 2½, 3, 3½ or 4½ bathrooms. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from $165,528 to $215,920 or from $49.10 to $62.38 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $205,801.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $293,767. The subject property has an improvement assessment of $224,394 or $66.84 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a copy of the Lake County Township Assessors Property Information sheet for the subject property, copies of two photographs of the subject property and information on four equity comparables. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction that range in size from 3,042 to 3,717 square feet of living area. The homes were built in 2001 and 2003. The comparables have basements with 1,678 to 2,047 square feet of basement area, central air conditioning, one or two fireplaces, 2½ or 4½ bathrooms, and a garage ranging in size from 554 to 648 square feet of building area. The comparables have the same neighborhood code as the subject property and are located from .020 to .314 of a mile from the subject property. Their improvement assessments range from $198,501 to $236,296 or from $62.38 to $65.25 per square foot of living area. Board of review comparable #1 is the same property as appellant's comparable #5.

Conclusion of Law

The appellant 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 information on twelve equity comparables to support their respective positions with one comparable being a duplicate. The comparables are similar to the subject in location, age, style and dwelling size. The Board gives less weight to appellant's comparable #3 as the improvement assessment is an outlier that is significantly lower than the remaining comparables submitted by the parties. The remaining comparables have varying degrees of similarity to the subject in features and would require adjustments to make the properties more equivalent to the subject. None of the comparables has an in-ground swimming pool as the subject has and would require upward adjustments for this difference. Each comparable has one or two fewer fireplaces than the subject and would require upward an adjustment to make the comparable more equivalent to the subject for this dissimilarity. Four of the remaining comparables have ½ or 1 less bathroom than the subject and would require upward adjustments for this difference. Conversely, four comparables have one more bathroom than the subject and would require downward adjustments for this dissimilarity. These comparables have

improvement assessments that range from $196,751 to $236,296 or from $60.81 to $65.25 per square foot of living area. The subject's improvement assessment of $224,394 or $66.84 per square foot of living area falls within the range of the total improvement assessments but is above the range on a per square foot of living area basis as established by the best comparables in this record. The subject's higher assessment on a per square foot of living area basis is appropriate given the property has one or two more fireplaces than each comparable and has an in-ground swimming pool, a feature none of the comparables have. Based on this record, after considering the appropriate adjustments to the best comparables for differences from the subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

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

Marc Posner, 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