FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jerome Marx
DOCKET NO.: 25-01311.001-R-1
PARCEL NO.: 11-28-301-006

The parties of record before the Property Tax Appeal Board are Jerome Marx, 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:	$66,220
IMPR.:	$251,645
TOTAL:	$317,865

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 and frame exterior construction that contains 4,275 square feet of living area. The dwelling was constructed in 2003 and is approximately 22 years old. Features of the home include a 2,024 square foot basement, central air conditioning, two fireplaces, 4½ bathrooms and an attached garage with 719 square feet of building area. The property has a 10,775 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 with a combination of brick and frame exterior construction that range in size from 4,094 to 4,228 square feet of living area. Each dwelling is approximately 24 years old. The comparables have basements with 1,847 to 1,894 square feet of

basement area. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 646 to 708 square feet of building area. The comparables have 3½, 4, 4½ or 5 bathrooms. These properties have the same neighborhood code as the subject property. Their improvement assessments range from $232,944 to $247,658 or from $56.90 to $59.43 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $246,155.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $317,865. The subject property has an improvement assessment of $251,645 or $58.86 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 and information on five equity comparables. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 3,527 to 3,766 square feet of living area. The homes were built in 2002 or 2003. Each comparable has a basement, central air conditioning, one fireplace, 3½ or 4½ bathrooms, and a garage that ranges in size from 609 to 708 square feet of building area. The comparables have the same neighborhood code as the subject property and are located within .141 of a mile from the subject property. Their improvement assessments range from $207,896 to $225,399 or from $58.94 to $59.86 per square foot of living area.

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 fourteen equity comparables similar to the subject in location and improved with homes similar to the subject dwelling in age and style. The Board gives less weight to the comparables submitted by the board of review due to differences from the subject in dwelling size. The Board finds the best evidence of assessment equity to be the appellant's comparables that are most similar to the subject in dwelling size. The appellant's comparables have varying degrees of similarity to the subject in features and would require adjustments to make them more equivalent to the subject property. Each comparable has a smaller basement than the subject suggesting upward adjustments to the comparables for this difference would be appropriate. Seven of the comparables have ½ or 1 less bathroom than the subject and would require upward adjustments to make the comparables more similar to the subject for this difference. Eight of the appellant's comparables have one or two fewer fireplaces than the subject that would require upward adjustments to make the comparables more equivalent to the subject for this dissimilarity. Conversely, one of the appellant's comparables has ½ more bathroom than the subject indicating a downward adjustment for this difference would be proper. These comparables have improvement assessments that range from $232,944 to $247,658 or from $56.90 to $59.43 per square foot of living area. The subject's improvement

assessment of $251,645 or $58.86 per square foot of living area falls above the range of the total improvement assessments but is within the range on a per square foot of living area basis as established by the best comparables in this record. The subject's higher total improvement assessment is appropriate given the subject's larger basement area, bathroom count and number of fireplaces relative to the comparables. 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

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