



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

APPELLANT: Wade Bundy  
DOCKET NO.: 16-02331.001-R-1  
PARCEL NO.: 07-17-114-008

The parties of record before the Property Tax Appeal Board are Wade Bundy, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$20,753  
**IMPR.:** \$84,247  
**TOTAL:** \$105,000

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 2016 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 two-story single-family dwelling of frame exterior construction with 2,786 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished partial basement, central air conditioning, a fireplace, and a 480-square foot garage. The dwelling is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The properties are located from 0.45 to 0.62 of a mile from the subject and all have the same neighborhood code as the subject. The comparables consist of two-story single-family residential structures of frame exterior construction containing from 2,882 to 3,143 square feet of living area. The houses were built between 1994 and 1997. Each of the comparables has a full unfinished basement, central

air-conditioning, a fireplace, and a garage with 551 or 609 square feet of building area. The comparables have improvement assessments ranging from \$74,679 to \$89,509 or from \$23.98 to \$28.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,000. The subject property has an improvement assessment of \$84,247 or \$30.24 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables. The comparables are located from 0.088 to 0.591 of a mile from the subject and share the same neighborhood code as the subject. The parcels are improved with two-story single-family residential structures of frame exterior construction. The dwellings were built between 1994 and 1998 and contain from 2,583 to 2,848 square feet of living area. Each of the comparables has a full unfinished basement and central air-conditioning, six of the comparables have a fireplace, and each of the comparables has a garage ranging in size from 440 to 683 square feet of building area. The comparables have improvement assessments ranging from \$74,933 to \$86,575 or from \$29.01 to \$31.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 presented data on eleven suggested comparables for the Board's consideration. Appellant's comparables #2 and #3 received reduced weight in the Board's analysis since each has a larger dwelling area, larger garage area, and larger lot when compared to the subject.

The Board finds appellant's comparable #1 and the board of review comparables to be the best evidence of assessment equity as they are quite similar to the subject in age, location, and size, although each comparable has a full basement, compared to the subject's partial basement. These comparables had improvement assessments ranging from \$74,679 to \$86,575 or from \$25.91 to \$31.75 per square foot of living area. The subject's improvement assessment of \$84,247 or \$30.24 per square foot of living area falls within the range established by the most similar comparables in this record. Based on this evidence, 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: August 21, 2018



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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