



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

APPELLANT: Andy Dolan  
DOCKET NO.: 18-00168.001-R-1  
PARCEL NO.: 07-17-403-043

The parties of record before the Property Tax Appeal Board are Andy Dolan, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$23,913  
**IMPR.:** \$128,872  
**TOTAL:** \$152,785

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 2018 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 wood siding and face brick exterior construction with 2,967 square feet of living area. The dwelling was built in 1994. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached two-car attached garage with 576 square feet of building area. The property has a 13,500 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of wood siding and face brick exteriors that range in size from 2,767 to 2,998 square feet of living area. Each comparable has a basement with one being partially finished, central air conditioning, one or two fireplaces and an attached garage ranging in size from 484 to 698 square feet of building area. The properties have sites ranging in size from 15,399 to 19,667 square feet of land area and

are located from .06 to .09 miles from the subject property. The sales occurred from April 2017 to January 2018 for prices ranging from \$287,500 to \$415,000 or from \$95.90 to \$149.98 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$138,446.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,785. The subject's assessment reflects a market value of \$461,865 or \$155.67 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

The board of review explained the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year in Docket No. 16-02216.001-R-1 in which the subject's assessment was reduced to \$145,984. The board of review indicated that 2015 was the first year of the general assessment cycle. It further explained that the equalization factors for Warren Township for 2017 was 1.0466 and for 2018 was 1.0295. The board of review asserted that, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), if the equalizations factors for 2017 and 2018 were applied to the 2016 assessment as determined by the Property Tax Appeal Board the resulting assessment for the 2018 tax year would be \$157,294, which is greater than the subject's total assessment of \$152,787.

In further support of the assessment the board of review submitted information on four comparable sales improved with a 1.5-story dwelling and three, two-story dwellings that range in size from 2,366 to 3,333 square feet of living area. The dwellings were built from 1987 to 1998. Each comparable has a basement with three being partially finished, central air conditioning, one fireplace and an attached garage ranging in size from 620 to 816 square feet of building area. The comparables have sites ranging in size from 10,019 to 73,491 square feet of land area and are located from .049 to .62 miles from the subject property. The sales occurred from May 2016 to June 2017 for prices ranging from \$375,000 to \$465,000 or from \$139.51 to \$158.50 per square foot of living area, including land. Board of review sale #2 is the same property as appellant's comparable #3.

The board of review requested the assessment be sustained.

### **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.

Initially, the Property Tax Appeal Board finds 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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket No. 16-02216.001-R-1 in which a decision was issued reducing the subject's assessment to \$145,984. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 and 2018 tax years are in the same general assessment period and equalization factors of 1.0466 and 1.0295 were applied in Warren Township in 2017 and 2018, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds if the assessment as established by decision for the 2016 tax year is carried forward through the 2018 tax year subject only to the equalization factors applied 2017 and 2018, pursuant to the dictates of Section 16-185 of the Property Tax Code, the subject's assessment would be increased to \$157,294 from its current assessment of \$152,785.

Additionally, the record contains six sales provided by the parties with varying degrees of similarity to the subject property. These properties sold for prices ranging from \$95.90 to \$158.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$155.67 per square foot of living area, inclusive of the land, which is at the high end of the range established by the sales provided by the parties.

The board of review requested the subject's assessment be sustained, which appears appropriate when considering the comparable sales and Section 16-185 of the Property Tax Code. For these reasons the Property Tax Appeal Board finds that 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: \_\_\_\_\_

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: September 15, 2020



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

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