



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

APPELLANT: Thomas McCauley  
DOCKET NO.: 18-00408.001-C-1  
PARCEL NO.: 06-36-200-005

The parties of record before the Property Tax Appeal Board are Thomas McCauley, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$146,755  
**IMPR.:** \$80,017  
**TOTAL:** \$226,772

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 4,153 one-story commercial building that was being utilized as a veterinary facility. The building was built in 2002. The property contains approximately 1.63 acres or 71,282 square feet of land area and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation of the land only as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in Round Lake, Grayslake or Gurnee. The parcels range in size from 23,087 to 44,867 square feet of land area. The appellant submitted data printouts for comparables #1, #2 and #3 along with a Multiple Listing Service sheet for comparable #4 that describe their current uses as either commercial retail or multi-family residential. Three were vacant land sales and one was a sale of

an improved property. The comparables sold from September 2016 to March 2018 for prices ranging from \$22,500 to \$245,174 or from \$.52 to \$3.94 per square foot land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,772. The subject has a land assessment of \$146,755 which reflects a market value of \$443,637 or \$6.22 per square foot of land area when using the 2018 three average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In response to the appellant's submission, the board of review argued that none of the appellant's comparables are similar to the subject in size, location and appeal. The board of review contended that comparable #1 was an auction sale of a tavern with apartments that represents a redevelopment opportunity, comparable #2 represents a sale of an agricultural site (part of a larger 9.2 acre parcel) adjacent to the school and comparable #3 was an unimproved commercial out-lot that was on the market for 10 years prior to being purchased by an investor. In addition, comparables #3 and #4 are not located in the same township as the subject.

In support of its contention of the correct assessment, the board of review submitted information on two non-gridded comparable sales located in Grayslake. Board of review comparable #1 was described as an unimproved 2.94 acre or 128,066 square foot commercial site that sold in March 2019 for \$1,250,000 or \$9.76 per square foot of land area. Board of review comparable #2 was described as a .68 acre or a 29,700 square foot site that is improved with a 1,760 square foot 3-bay lube/oil change facility. The board of review disclosed this comparable sold in June 2014 for \$285,000 or \$9.59 per square foot of land area and most recently sold in February 2016 for \$330,000 or \$11.11 per square foot of land area. The board of review also submitted property record cards, Illinois Real Estate Transfer Declaration (PTAX-203) forms, Multiple Listing Service sheets and/or property information sheets for both parties' comparable sales. Based on this evidence, the board of review requested the subject's land assessment be sustained.

### **Conclusion of Law**

The appellant contends the market value of the subject's land 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 record contains a total of six comparable sales submitted by the parties, none of which are particularly similar to the subject due to differences in location, size, zoning, and/or utility. Nevertheless, the Board gave less weight to appellant's comparable #1 and board of review comparable #2 which were improved sites unlike the subject's vacant site, making it difficult to extract a land only value from these sales. The Board gave less weight to appellant's comparable #2 which was a sale of an agricultural site (part of a larger 9.2- acre parcel) adjacent to the school in contrast to the subject's commercial site. Reduced weight was also given to appellant's comparables #3 and #4 as both are located outside of the subject's township.

The Board finds the best evidence of market value to be board of review comparable #1 which is an unimproved commercial lot located in Grayslake. This comparable sold in March 2019 for \$1,250,000 or \$9.76 per square foot of land area. The subject's land assessment reflects a market value of \$443,637 or \$6.22 per square foot of land area, which is considerably lower than the best comparable sale in this record. After examining the evidence in the record, the Board finds the estimated market value of the subject's land as reflected by its assessment is well supported by the best comparable sale and 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.

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Chairman



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Member



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Member



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Member

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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: November 16, 2021



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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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COUNTY

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