



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

APPELLANT: Mary Jo Prigge  
DOCKET NO.: 19-02999.001-R-1  
PARCEL NO.: 07-18-403-006

The parties of record before the Property Tax Appeal Board are Mary Jo Prigge, 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:** \$30,001  
**IMPR.:** \$115,244  
**TOTAL:** \$145,245

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 2019 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 dwelling with wood siding containing 3,173 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 702 square feet of building area. The property has a 20,470 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 with wood siding ranging in size from 3,156 to 3,422 square feet of living area. The dwellings were built from 1994 to 1999. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 440 to 782 square feet of building area. The comparables have sites ranging in size from 12,630 to 14,810 square feet of

land area and are located within approximately .50 miles from the subject property. The sales occurred in February 2018 and April 2019 for prices ranging from \$300,000 to \$400,000 or from \$95.06 to \$120.92 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$126,887.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,245. The subject's assessment reflects a market value of \$441,608 or \$139.18 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with one, one-story and four, two-story dwellings with wood siding ranging in size from 2,884 to 3,287 square feet of living area. The dwellings were built from 1995 to 1999. Each comparable has a basement with two having recreation rooms with 882 or 1,061 square feet. Each comparable also has central air conditioning, one fireplace, and an attached garage ranging in size from 470 to 876 square feet of building area. The comparables have sites ranging in size from 10,450 to 16,530 square feet of land area and are located within approximately .42 miles from the subject property. The sales occurred from June 2017 to March 2018 for prices ranging from \$440,000 to \$500,000 or from \$133.86 to \$173.37 per square foot of living area, including land. 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.

The record contains eight sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #2 as the purchase price appears to be an outlier in relation to the remaining sales submitted by the parties.

The Board finds that four of the comparables provided by the board of review sold in 2017 for prices ranging from \$440,000 to \$500,000 or from \$133.86 to \$173.73 per square foot of living area, including land. Although somewhat dated with reference to the assessment date at issue, only one of these four sales, board of review comparable #3, has an overall price of \$440,000 and a price per square foot of living of \$133.86, which is below the market value reflected by the subject's assessment of \$441,608 or \$139.18 per square foot of living area including land. The Board finds these comparables demonstrate the subject property is not overvalued as of the assessment date.

Those sales that occurred in 2018 and 2019 include the appellant's comparables #1 and #3 as well as board of review comparable #1. These three properties sold for prices ranging from \$345,000 to \$467,500 or from \$100.82 to \$149.50 per square foot of living area, including land.

The subject's assessment reflecting a market value of \$441,608 or \$139.18 per square foot of living area, including land, is also within the range established by these comparable.

Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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: \_\_\_\_\_

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 21, 2021



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Mary Jo Prigge, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085