



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

APPELLANT: Jack Gaughan  
DOCKET NO.: 19-04292.001-R-1  
PARCEL NO.: 15-30-102-017

The parties of record before the Property Tax Appeal Board are Jack Gaughan, 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:** \$51,695  
**IMPR.:** \$181,948  
**TOTAL:** \$233,643

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 1.5-story dwelling of brick exterior construction with 3,650 square feet of living area. The dwelling was constructed in 1979. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 814 square foot garage. The home also features a gazebo, an 1,830 square foot concrete patio and an inground swimming pool. The property has a 62,290 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.85 of a mile from the subject property. The comparables have sites that range in size from 51,836 to 80,150 square feet of land area and are improved with two-story dwellings of frame, brick or brick and frame exterior construction that range in size from 3,321 to 4,477 square feet of living area. The

dwellings were built from 1979 to 1989. Each comparable has a basement with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 714 to 1,212 square feet of building area. The properties sold from April 2018 to July 2019 for prices ranging from \$585,000 to \$780,000 or from \$136.25 to \$180.67 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$190,946 which reflects a market value of \$572,895 or \$151.00 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$233,643. The subject's assessment reflects a market value of \$710,377 or \$187.24 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 three comparable sales, two of which are located in the same assessment neighborhood code as the subject property. Board of review comparables #2 and #3 are the same properties as the appellant's comparables #5 and #4, respectively. The comparables have sites that range in size from 48,790 to 58,740 square feet of land area and are improved with two-story dwellings of wood siding, brick or brick and wood siding exterior construction that range in size from 3,321 to 4,426 square feet of living area. The homes were built from 1979 to 1988. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 714 to 1,056 square feet of building area. The properties sold from April 2018 to December 2019 for prices ranging from \$600,000 to \$702,000 or from \$141.89 to \$208.00 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 records contain seven comparable sales for the Board's consideration as one comparable was common to both parties and one comparable, presented by both parties, sold twice. The Board gives less weight to the appellant's comparables #1 and #4 along with board of review comparable #3 based on their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables, while having varying degrees of similarity to the subject, were the best comparables submitted in the record in terms of location, age, design, size and most features. These comparables sold from April 2018 to July 2019 for prices ranging from \$585,000 to \$702,000 or from \$166.19 to \$208.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$710,377 or \$187.24 per square foot of living area, including land, which falls above the

overall range and within the per square foot range established by the best comparable sales in this record. Given the subject property characteristics such as 1,830 square foot concrete patio, inground swimming pool, site size and other amenities, an overall value above the range of the best comparable sales appears to be justified. After considering adjustments to the comparables for any differences from the subject, such as lot size, basement finish, lack of inground swimming pool and/or other exterior amenities, the Board finds the subject's assessed value appears to be supported and no reduction in the subject's assessment is 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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