



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

APPELLANT: Keith Pryor  
DOCKET NO.: 20-00077.001-R-1  
PARCEL NO.: 02-35-301-059

The parties of record before the Property Tax Appeal Board are Keith Pryor, 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:** \$10,367  
**IMPR.:** \$89,410  
**TOTAL:** \$99,777

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 2020 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 exterior construction containing 2,659 square feet of living area. The dwelling was built in 1995. Features of the home include a walk-out basement with a 990 square foot recreation room, central air conditioning, one fireplace and an attached garage with 702 square feet of building area. The property has a 9,120 square foot site and is located in Lindenhurst, Lake Villa 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 improved with two-story dwellings of wood siding exterior construction that range in size from 2,526 to 2,870 square feet of living area. The dwellings were built from 1992 to 2008. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from

400 to 711 square feet of building area. The comparables have sites ranging in size from 2,180 to 16,120 square feet of land area and are located from approximately .18 to 1.15 miles from the subject property. Comparable #1 has the same assessment neighborhood code as the subject property. The comparables sold from November 2018 to January 2020 for prices ranging from \$200,000 to \$280,000 or from \$73.69 to \$108.61 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$84,991.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,777. The subject's assessment reflects a market value of \$299,721 or \$112.72 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of wood siding exterior construction that range in size from 2,242 to 2,712 square feet of living area. The homes were built from 1991 to 1995. Each property has a full basement with two being walk-out basements with finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 441 to 567 square feet of building area. These properties have sites ranging in size from 9,840 to 11,810 square feet of land area and are located from approximately .05 to .27 of one mile from the subject property. Each comparable has the same assessment neighborhood code as the subject property. The sales occurred from March 2019 to November 2020 for prices ranging from \$220,000 to \$303,000 or from \$97.60 to \$112.85 per square foot of living area, including land. Board of review comparable #2 is the same property as appellant's comparable #1.

### **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 parties submitted information on eight comparable sales to support their respective positions with one being common to both parties. The Board gives less weight to appellant's comparables #2 through #5 due to differences from the subject in location as each comparable has a different assessment neighborhood code than the subject and is located from approximately .78 to 1.15 miles from the subject. The Board finds appellant's comparable #1 and the board of review comparables are more similar to the subject in location as each has the same assessment neighborhood code as the subject and are located within .27 of one mile from the subject property.

Board of review comparables #1 and #4 are approximately 16% and 15% smaller than the subject dwelling, respectively. These two comparables have sales prices of \$253,000 and \$220,000 or \$112.85 and \$97.60 per square foot of living area, including land, respectively. The subject's assessment reflects a total market value above each of these properties, which is

supported in part by the subject's larger dwelling size. Based on economies of scale, meaning all other things being equal the value per square foot of building area declines as the building size increases, one would expect each of these two comparables to have higher values per square foot of living area relative to the subject property. Board of review comparable #1 has a higher value per square foot of living area than the subject while board of review comparable #4 has a lower value on a per square foot basis.

The comparables most similar to the subject property in dwelling size include appellant's comparable #1 and board of review comparables #2 and #3, which includes the common comparable. Appellant's comparable #1/board of review comparable #2 has an unfinished basement while the subject has finished basement area and a smaller garage than the subject, suggesting this comparable would require an upward adjustment to make the property more equivalent to the subject property. Board of review comparable #3 has a smaller garage than the subject property again suggesting this comparable would require an upward adjustment to make the property more equivalent to the subject property. These two properties sold in December 2019 and November 2020 for prices of \$247,000 and \$303,000 or for \$97.78 and \$111.73 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$299,721 or \$112.72 per square foot of living area, including land, which is bracketed by these two properties on an overall price range basis but above both comparables on a per square foot of living area basis, which is justified considering the subject's slightly superior features in relation to these comparables.

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.

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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: July 19, 2022



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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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