



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

APPELLANT: Ed Tuohy  
DOCKET NO.: 20-00434.001-R-1  
PARCEL NO.: 06-28-129-010

The parties of record before the Property Tax Appeal Board are Ed Tuohy, 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:** \$4,950  
**IMPR.:** \$28,054  
**TOTAL:** \$33,004

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 consists of a 1.5-story dwelling of wood siding exterior construction with 1,320 square feet of living area. The dwelling was constructed in 1942. Features of the home include an unfinished basement, central air conditioning<sup>1</sup> and one fireplace. The property has an approximately 4,820 square foot site and is located in Round Lake Park, Avon 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 from 0.58 of a mile to 2.49 miles from the subject property. The comparables have sites that range in size from 4,790 to 9,030 square feet of land area and are improved with 1.5-story dwellings of wood or vinyl siding

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<sup>1</sup> The appellant reported in Section III – Description of Property that the subject dwelling included central air conditioning.

exterior construction that range in size from 1,215 to 1,320 square feet of living area. The dwellings were built from 1910 to 1948 with effective years built ranging from 1937 to 1958. Three comparables have an unfinished basement and two comparables have a concrete slab foundation. Four comparables have central air conditioning and one comparable has a 365 square foot garage and an inground swimming pool. The properties sold from January 2019 to March 2020 for prices ranging from \$50,000 to \$90,000 or from \$37.97 to \$68.18 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$24,997 which reflects a market value of \$74,998 or \$56.82 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,004. The subject's assessment reflects a market value of \$99,141 or \$75.11 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 five comparable sales located from 0.35 of a mile to 2.62 miles from the subject property. The comparables have sites that range in size from 4,200 to 40,950 square feet of land area and are improved with 1-story or 1.5-story dwellings of wood or vinyl siding exterior construction that range in size from 1,182 to 1,452 square feet of living area. The homes were built from 1930 to 1950 with the newest dwelling having an effective year built of 1985. Four comparables have a crawl space foundation and one comparable has an unfinished basement. Two comparables have central air conditioning, one comparable has a fireplace and three comparables each have a garage ranging in size from 280 to 800 square feet of building area. The properties sold from May 2019 to November 2020 for prices ranging from \$100,000 to \$167,000 or from \$77.58 to \$131.39 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 parties submitted 10 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #5 which has an inground swimming pool a feature lacking in the subject. The Board gives less weight to board of review comparables #1, #2 and #3 which differ from the subject in effective age, design and/or site size.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in age, design, dwelling size and other features. These comparables sold from January 2019 to November 2020 for prices ranging from \$50,000 to \$145,000 or from \$37.97 to \$118.66 per square foot of living area, including land. The subject's assessment

reflects a market value of \$99,141 or \$75.11 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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:

October 18, 2022



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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