



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

APPELLANT: John Gilroy
DOCKET NO.: 20-01360.001-R-1
PARCEL NO.: 07-08-301-014

The parties of record before the Property Tax Appeal Board are John Gilroy, 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: \$30,130
IMPR.: \$103,190
TOTAL: \$133,320

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 built in 1992 containing 2,779 square feet of living area. Features of the home include a full basement partially finished with a recreation room, central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 700 square feet of building area. The property has a 37,080 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 four comparable sales improved with 1½-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,845 to 2,955 square feet of living area. The homes were built from 1989 to 1991. Each comparable has a full basement with two having finished area, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms and an attached garage ranging in size from 651 to 902 square feet of building area.

The comparables are located from approximately .03 to .12 of one mile from the subject property and have sites ranging in size from 25,210 to 58,300 square feet of land area. The comparables sold from January 2019 to April 2020 for prices ranging from \$300,000 to \$370,000 or from \$102.85 to \$126.89 per square foot of living area including land. The appellant requested the subject's total assessment be reduced to \$104,990.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,320. The subject's assessment reflects a market value of \$400,481 or \$144.11 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 improved with 1½-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,615 to 3,114 square feet of living area. The homes were built from 1989 to 1992. Each comparable has an unfinished full basement, central air conditioning, one fireplace, 2½ or 3 bathrooms and an attached garage ranging in size from 609 to 742 square feet of building area. The comparables are located from approximately .11 to .56 of one mile from the subject property and have sites ranging in size from 25,020 to 28,890 square feet of land area. The comparables sold from July 2019 to September 2020 for prices ranging from \$395,000 to \$520,000 or from \$140.49 to \$172.07 per square foot of living area including land.

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 nine comparable sales to support their respective positions. The Board gives most weight to the appellant's comparables and board of review comparables #1 and #3 as these properties are most similar to the subject in location. The comparables are improved with homes that range in size from 2,615 to 3,022 square feet of living area. Appellant's comparables #2 and #4 as well as board of review comparables #1 and #3 have smaller sites than the subject property suggesting upward adjustments for land area would be appropriate. Appellant's comparable #3 has a larger site than the subject suggesting a downward adjustment for land area for this comparable would be appropriate. Appellant's comparable #4 and board of review comparables #1 and #3 each have one less full bathroom than the subject suggesting each would require an upward adjustment for this amenity. Appellant's comparables #1 and #4 and board of review comparables #1 and #3 have unfinished basements while the subject has a basement partially finished with a recreation room indicating these comparables would require upward adjustment to account for their unfinished basements. These six comparables sold for prices ranging from \$300,000 to \$520,000 or from \$102.85 to \$172.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$400,481 or \$144.11 per square foot of living area, including land, which is within the range

established by the best comparable sales in terms of location in this record and well supported after considering the suggested adjustments to the comparables for differences from the subject property. Board of review comparables #2, #4 and #5 are given less weight due to location, although these comparables are supportive of the subject's assessment with prices ranging from \$408,000 to \$450,000 or from \$140.49 to \$155.12 per square foot of living area, including land. 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 20, 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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