



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

APPELLANT: Susan O'Connell  
DOCKET NO.: 20-04523.001-R-1  
PARCEL NO.: 07-10-107-006

The parties of record before the Property Tax Appeal Board are Susan O'Connell, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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:** \$30,331  
**IMPR.:** \$143,152  
**TOTAL:** \$173,483

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 2-story dwelling of wood siding exterior construction with 4,164 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 726 square foot garage. The property has a 40,230 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 five comparable sales located within the same assessment neighborhood code as the subject and from 0.06 to 0.49 of a mile from the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,732 to 4,454 square feet of living area. The dwellings were built in 2005 and 2008. Each comparable has a full unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 665 to 832 square feet of building area. The properties sold from May 2019 to May 2020 for prices ranging from \$422,500 to \$460,000 or from \$101.45 to

\$116.83 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$148,063, which would reflect a market value of \$444,233 or \$106.68 per square foot of living area, including land, when using 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 \$173,483. The subject's assessment reflects a market value of \$521,126 or \$125.15 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 within the same assessment neighborhood code as the subject and from 0.09 to 0.27 of a mile from the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,574 to 4,398 square feet of living area. The dwellings were built in 2004 and 2005. Each comparable has a full basement, one of which has finished area, central air conditioning, one fireplace and a garage ranging in size from 528 to 844 square feet of building area. The properties sold from March 2019 to December 2020 for prices ranging from \$535,000 to \$630,000 or from \$131.32 to \$159.99 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a total of ten comparable sales for the Board's consideration. The Board finds all of the parties' comparables are similar to the subject in location, style, age and some features. However, nine of the parties' comparables lack finished basement area and the remaining one have less finished basement area than the subject. Nevertheless, the parties' comparables sold from March 2019 to December 2020 for prices ranging from \$422,500 to \$630,000 or from \$101.45 to \$159.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$521,126 or \$125.15 per square foot of living area, including land, which falls within the range established by the comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: March 21, 2023



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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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Property Tax Appeal Board  
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APPELLANT

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COUNTY

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