



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

APPELLANT: Ed Tuohy
DOCKET NO.: 21-01436.001-R-1
PARCEL NO.: 04-07-404-008

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: \$6,843
IMPR.: \$57,283
TOTAL: \$64,126

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 2021 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 split level dwelling of vinyl siding exterior construction with 1,800 square feet of above ground living area. The dwelling was constructed in 1987. Features of the home include a lower level with finished area, central air conditioning, a fireplace and a 400 square foot garage. The property has a 10,220 square foot site and is located in Zion, Zion 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 that are located from 1.62 to 2.93 miles from the subject property. The comparables have sites that range in size from 8,500 to 14,300 square feet of land area. The appellant reported the comparables are improved with one-story dwellings of brick or aluminum siding exterior construction ranging in size from 1,536 to 2,334 square feet of above ground living area. The dwellings were built from 1966 to 1994.

Comparable #1 has a concrete slab foundation and four comparables each have a basement. Comparable #2 has central air conditioning and a fireplace. Four comparables each have a garage ranging in size from 528 to 624 square feet of building area. The comparables sold from July 2019 to April 2021 for prices ranging from \$123,000 to \$174,000 or from \$62.13 to \$90.49 per square foot of above ground living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,126. The subject's assessment reflects a market value of \$192,860 or \$107.14 per square foot of above ground living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 that have the same assessment neighborhood code as the subject and are located within .59 miles from the subject property. The comparables have sites that range in size from 7,000 to 10,810 square feet of land area. The comparables are improved with split level dwellings of vinyl siding exterior construction ranging in size from 1,104 to 1,472 square feet of above ground living area. The dwellings were built from 1991 to 1997. Each comparable has a finished lower level, central air conditioning and either a 462 or a 528 square foot garage. Comparable #2 has an additional 528 square foot basement and comparable #3 has a fireplace. The comparables sold from June 2020 to January 2021 for prices ranging from \$130,000 to \$205,000 or from \$117.75 to \$168.35 per square foot of above ground 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 record contains eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their distant locations from the subject being more than one mile away and due to their one-story designs when compared to the subject's split-level design. Additionally, the appellant's comparables differ from the subject in that the appellant's comparable #1 has a less similar concrete slab foundation; the appellant's comparables #2 and #4 have sale dates occurring in 2019, less proximate in time to the assessment date at issue and these two dwellings are considerably older than the subject; the appellant's comparables #1, #3, #4 and #5 each lack central air conditioning and the appellant's comparable #5 lacks a garage.

The Board finds the best evidence of market value to be the comparables submitted by the board of review, which sold more proximate in time to the assessment date at issue and are overall

most similar to the subject in location, design, age and features. However, the Board finds these three comparables have smaller dwelling sizes, when compared to the subject, whereas board of review comparable #2 has an additional basement and board of review comparable #3 has a fireplace, neither of which are features of the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from June 2020 to January 2021 for prices ranging from \$130,000 to \$205,000 or from \$117.75 to \$168.35 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$192,860 or \$107.14 per square foot of above ground living area, including land, which falls within the range established by the best comparable sales in the record in terms of overall market value but below the comparables on price per square foot basis, which appears to be well supported given its larger dwelling size. Therefore, based on this record and after considering adjustments to the best comparables for differences from 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.



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 17, 2023



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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