



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

APPELLANT: Ed Tuohy  
DOCKET NO.: 21-01469.001-R-1  
PARCEL NO.: 06-28-118-016

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:** \$6,901  
**IMPR.:** \$26,551  
**TOTAL:** \$33,452

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 ranch-style dwelling of wood siding exterior construction with 864 square feet of living area. The dwelling was built in 1962. Features of the home include a crawl space foundation, central air conditioning, and a 440 square foot garage. The property has an approximately 4,790 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 six comparable sales located within the same assessment neighborhood code as the subject property. The properties have sites that range in size from 4,790 to 10,450 square feet of land area. The comparables are improved with ranch-style dwellings with vinyl siding or wood siding exterior construction ranging in size from 864 to 988 square feet of living area. The dwellings were built from 1952 to 1964. Each comparable has a

crawl space foundation and a garage that ranges in size from 252 to 600 square feet of building area. Three comparables each have central air conditioning. The properties sold from January 2019 to March 2021 for prices ranging from \$35,000 to \$106,000 or from \$38.38 to \$107.29 per square foot of living area, land included. The appellant's grid analysis disclosed that the property for comparable #4 was transferred via a Sheriff's Deed. The appellant also disclosed in the grid analysis that the subject sold in September 2019 for a price of \$84,000 or \$97.22 per square foot of living area, land included, where the purchaser was given a Sheriff's Deed. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$28,330 which reflects a market value of \$84,998 or \$98.38 per square foot of living area, land included, at 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 \$33,452. The subject's assessment reflects a market value of \$100,608 or \$116.44 per square foot of 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 five comparable sales located within the same assessment neighborhood code as the subject property. The properties have sites that range in size from 4,460 to 5,230 square feet of land area. The comparables are improved with ranch-style dwellings of vinyl siding or wood siding exterior construction with 864 square feet of living area. The dwellings were built from 1961 to 1964 with comparables #2 and #4 having effective years built of 1980 and 1984, respectively. Each comparable has a crawl space foundation. Four comparables each have central air conditioning. Three comparables each have a garage with either 396 or 480 square feet of building area. The properties sold from April 2020 to December 2021 for prices ranging from \$104,900 to \$145,000 or from \$121.41 to \$167.82 per square foot of living area, land included. The board of review also disclosed in the grid analysis that the subject sold in September 2019 for a price of \$84,000 or \$97.22 per square foot of living area, land included, where the purchaser was given a Sheriff's Deed. 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.

Initially, the Board gives diminished weight to the parties' disclosure that the subject property sold in September 2019 for a price of \$84,000 or \$97.22 per square foot of living area. Neither party provided any evidence to support this sale, such as a Multiple Listing Service data sheet or a PTAX-203, Illinois Real Estate Transfer declaration, to indicate that this property had been exposed to the open market which brings into question the armlength nature of this sale.

The record contains a total of eleven comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables #1 and #2 which have 2019 sales dates which occurred less proximate in time to the subject's January 1, 2021 assessment date than other comparables in this record. The Board gives less weight to the appellant's comparables #3 and #5 which appear to be outliers as their sale prices are considerably lower than other comparables in this record. The Board gives reduced weight to the appellant's comparable #4 which indicated the property was transferred via a Sheriff's Deed and lacked any evidence that indicated this was an arms-length transaction or that the property had been exposed to the open market for any length of time. The Board gives reduced weight to the appellant's comparable #6 and board of review comparable #4, which like the appellant's comparables #2 and #4 previously referenced, lack central air conditioning which is a feature of the subject. Additionally, the Board gives diminished weight to the appellant's comparable #3 which lacks a garage, which is a feature of the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #4, and #5 which are identical or more similar to the subject in location, design, age, dwelling size, and other features. These three properties sold from July to December 2021 for prices ranging from \$118,000 to \$140,000 or from \$136.57 to \$167.82 per square foot of living area, land included. The subject's assessment reflects a market value of \$100,608 or \$116.44 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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:

November 21, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ed Tuohy, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085