



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

APPELLANT: Craig Phillips  
DOCKET NO.: 21-01545.001-R-1  
PARCEL NO.: 07-16-301-042

The parties of record before the Property Tax Appeal Board are Craig Phillips, 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:** \$15,487  
**IMPR.:** \$130,138  
**TOTAL:** \$145,625

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 2-story dwelling of brick exterior construction with 2,797 square feet of living area. The dwelling was constructed in 1976 and has an effective age of 1989. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 998 square foot attached garage, and a 968 square foot detached garage.<sup>1</sup> The property has a 41,470 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 0.45 of a mile from the subject. The parcels range in size from 14,810 to 47,690 square feet of land area and are

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review, which were not refuted by the appellant in written rebuttal.

improved with 2-story homes<sup>2</sup> of wood siding exterior construction ranging in size from 2,674 to 3,089 square feet of living area. The dwellings were built from 1973 to 2002 with the two oldest homes having effective ages of 1980. Each home has a basement, four of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 594 to 789 square feet of building area. The comparables sold from May 2018 to August 2020 for prices ranging from \$300,000 to \$401,000 or from \$105.12 to \$131.42 per square foot of 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 \$145,625. The subject's assessment reflects a market value of \$437,970 or \$156.59 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. Comparables #1, #3, and #4 are the same properties as the appellant's comparables #1, #4, and #5, respectively. Comparables #2 and #5 are located within 0.26 of a mile from the subject and have 40,500 or 40,720 square foot lots improved with part 1-story part-2-story or 2-story homes<sup>3</sup> of wood siding exterior construction. These two homes have 2,432 or 2,566 square feet of living area and were built in 1972 and 1974, with comparable #2 having an effective age of 1975. Each of these homes has a basement, one of which has finished area, one or two fireplaces, and one or two garages ranging in size from 528 to 624 square feet of building area. One home has central air conditioning. These two comparables sold in January and March 2021 for prices of \$350,000 and \$375,000 or for \$136.40 and \$154.19 per square foot of living area, including land, respectively.

The board of review submitted a memorandum contending that the subject has been recently remodeled, for which the appellant has received tax exemptions due to the extent of the remodeling. The board of review presented a listing sheet for a 2017 sale of the subject, describing renovation in 2011. The board of review also asserted the subject has a higher construction grade than other homes in the neighborhood, is one of the larger homes in the neighborhood with high quality finishes, and has greater garage area than the comparables in the record. The board of review also argued two of the appellant's comparables sold in 2018. 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.

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<sup>2</sup> The appellant reported comparable #1 is a 1-story home but also reported above ground living area that is greater than the reported ground floor living area, suggesting this home has second floor living area.

<sup>3</sup> The board of review reported comparable #5 is a 1-story home but also reported above ground living area that is greater than the reported ground floor living area, suggesting this home has second floor living area.

The record contains a total of seven comparable sales, with three common sales, for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 which sold less proximate in time to the assessment date than the other sales in this record. The Board gives less weight to the board of review's comparables #2 and #5 due to substantial differences from the subject in dwelling size or garage count.

The Board finds the best evidence of market value to be the three common sales and the board of review's comparable #2, which sold proximate in time to the assessment date and are similar to the subject in design, dwelling size, location, and some features, but have varying degrees of similarity to the subject in age/effective age, garage sizes, and lot size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$350,000 to \$401,000 or from \$123.23 to \$136.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$437,970 or \$156.59 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but appears to be justified given the subject's larger lot size and two large garages compared to the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to 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:

August 22, 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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