



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

APPELLANT: Bruce Burch  
DOCKET NO.: 21-01633.001-R-1  
PARCEL NO.: 11-19-102-008

The parties of record before the Property Tax Appeal Board are Bruce Burch, 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 a reduction 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:** \$28,224  
**IMPR.:** \$42,500  
**TOTAL:** \$70,724

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 1-story dwelling of wood siding exterior construction with 1,164 square feet of living area. The dwelling was constructed in 1954. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a garage with 400 square feet of building area. The property has a site with 16,178 feet of land area and is located in Mundelein, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparables located within .15 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 1-story dwellings of either frame or brick and frame exterior construction that range in size from 1,109 to 1,426 square feet of living area. The dwellings were built from 1948 to 1955, with comparable #5 having an effective age of 1961. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 308 to 528 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments that range from \$39,294 to \$48,590 or from \$33.24 to

\$37.09 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$40,993 or \$35.22 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,215. The subject property has an improvement assessment of \$43,991 or \$37.79 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables located within .25 of a mile from the subject and within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings of either wood siding or brick and wood siding exterior construction that range in size from 1,085 to 1,292 square feet of living area. The dwellings were built from 1955 to 1967 with comparables #1, #3 and #5 having reported effective ages of 1971, 1963 and 1995, respectively. Each comparable has a lower level, four with finished lower levels and three comparables each have an unfinished basement. Four comparables each have central air conditioning, three comparables each have one or two fireplaces and four comparables each have a garage ranging in size from 440 to 624 square feet of building area. The comparables have improvement assessments ranging from \$56,086 to \$66,378 or from \$44.28 to \$55.88 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparables for the Board's consideration. The Board has given less weight to appellant's comparable #2 due to its dissimilar dwelling size when compared to the subject. The Board gave reduced weight to the board of review comparables due to their lack of a garage and/or their finished lower levels when compared to the subject.

The Board finds the best evidence of assessment to be the appellant's comparables #1, #3, #4 and #5 which are relatively similar to the subject in location, design, dwelling size, age and some features. These most similar comparables have improvement assessments ranging from \$39,294 to \$45,502 or from \$33.24 to \$37.09 per square foot of living area. The subject property has an improvement assessment of \$43,991 or \$37.79 per square foot of living area, which falls within the range of the best comparables on an overall total assessment but is greater than the best comparables in the record on a price per square foot basis. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the assessment is 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:

December 19, 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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