



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

APPELLANT: John Gilroy  
DOCKET NO.: 21-01659.001-R-1  
PARCEL NO.: 07-08-301-014

The parties of record before the Property Tax Appeal Board are John Gilroy, 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:** \$30,889  
**IMPR.:** \$105,790  
**TOTAL:** \$136,679

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 wood siding exterior construction with 2,779 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 700 square foot garage. The property has an approximately 37,080 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 in the same neighborhood code as the subject and within .12 of a mile from the subject property. The comparables have sites that range from 25,040 to 58,300 square feet of land area. The comparables are improved with either 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,916 to 3,548 square feet of living area that were built from 1989 to 1992. The appellant reported that each comparable has a basement, two with finished area, central air conditioning, either one or two fireplaces and a garage ranging in size from 651 to 902 square feet of building area. The

comparables sold from August 2019 to December 2020 for prices ranging from \$300,000 to \$455,000 or from \$102.85 to \$128.24 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 \$136,679. The subject's assessment reflects a market value of \$411,065 or \$147.92 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 two comparable sales located in the same neighborhood code as the subject and within .18 of a mile from the subject property. The comparables have sites of either 25,270 or 34,010 square feet of land area. The comparables are improved with either 1.5-story or 2-story dwellings of wood siding exterior construction that each contain either 3,022 or 3,889 square feet of living area that were built in either 1989 or 1993. Each comparable has a basement, one with finished area, central air conditioning, either one or two fireplaces and a garage containing either 742 or 804 square feet of building area. The comparables sold in May 2020 for prices of \$510,000 and \$520,000 or \$131.14 and \$172.07 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 record contains seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #5 along with the board of review comparable #1 due to their dissimilar dwelling size when compared to the subject. The Board gave reduced weight to the appellant's comparable #2 and #3 due to their remote sales date occurring in 2019, which is less proximate in time to the January 1, 2021 assessment date given other sales available in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4 along with the board of review comparable #2. The Board finds that these comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, design, dwelling size, and features. The comparables sold from April to December 2020 for prices ranging from \$355,000 to \$520,000 or from \$121.58 to \$172.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$411,065 or \$147.92 per square foot of living area, including land, which falls within the range of the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's 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:

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

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