



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

APPELLANT: Thomas Leehy  
DOCKET NO.: 21-01666.001-R-1  
PARCEL NO.: 07-17-111-017

The parties of record before the Property Tax Appeal Board are Thomas Leehy, 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:** \$19,223  
**IMPR.:** \$87,548  
**TOTAL:** \$106,771

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 2,437 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 593 square foot garage. The property has an approximately 9,580 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 assessment neighborhood code as the subject and within .33 of a mile from the subject property. The comparables have sites that range from 6,970 to 8,230 square feet of land area. The comparables are improved with either part 1-story and part 2-story<sup>1</sup> or 2-story dwellings of wood siding

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<sup>1</sup> Comparables #2 and #5 are reported to have 740 square feet of ground floor area and 2,258 or 2,327 square feet of above ground area indicating that the dwellings are part 1-story and part 2-story.

exterior construction ranging in size from 2,236 to 2,506 square feet of living area that were built from 1996 to 1998. The appellant reported that each comparable has a basement, one with finished area, central air conditioning and an attached garage ranging in size from 460 to 529 square feet of building area. Four comparables each have a fireplace. The comparables sold from January to November 2020 for prices ranging from \$270,000 to \$285,000 or from \$111.73 to \$126.78 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 \$106,771. The subject's assessment reflects a market value of \$321,116 or \$131.77 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 in the same assessment neighborhood code as the subject and within .35 of a mile from the subject property. The comparables have sites that range from 6,100 to 12,770 square feet of land area. The comparables are improved with part 1-story and part 2-story<sup>2</sup> or 2-story dwellings of wood siding exterior construction ranging in size from 2,184 to 2,411 square feet of living area that were built from 1996 to 1998. Each comparable has a basement, two with finished area, central air conditioning and a garage ranging in size from 420 to 480 square feet of building area. Four comparables each have a fireplace. The comparables sold from August 2020 to March 2021 for prices ranging from \$283,500 to \$324,990 or from \$128.43 to \$142.67 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 parties submitted a total of ten comparable sales for the Board's consideration. The Board finds both parties' comparables are similar to the subject in location, age, dwelling size and some features although these properties have varying degrees of similarity to the subject in basement finish and site size. The properties sold from January 2020 to March 2021 for prices ranging from \$270,000 to \$324,990 or from \$111.73 to \$142.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$321,116 or \$131.77 per square foot of living area, including land, which is falls within the range established by the best comparable sales in the record. After considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected

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<sup>2</sup> Comparable #3 is reported to have 740 square feet of ground floor area and 2,258 square feet of above ground area indicating that the dwelling is part 1-story and part 2-story.

by its assessment is supported. Based on this evidence 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: January 16, 2024



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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COUNTY

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