



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

APPELLANT: Lori Garrity  
DOCKET NO.: 22-00139.001-R-1  
PARCEL NO.: 14-01-101-013

The parties of record before the Property Tax Appeal Board are Lori Garrity, 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:** \$40,604  
**IMPR.:** \$201,431  
**TOTAL:** \$242,035

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 2022 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 two-story dwelling of brick exterior construction with 4,624 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 1,125 square foot garage along with a 495 square foot inground swimming pool. The property has a 53,032 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and within .38 of a mile from the subject. The comparables each consist of two-story dwellings of brick exterior construction that were built from 1991 to 2004. The dwellings range in size from 4,239 to 5,399 square feet of living area. Each home has a basement, one of which is a walkout-style. Features include

central air conditioning, two or three fireplaces and a garage ranging in size from 792 to 1,196 square feet of building area. Comparable #2 has a 720 square foot inground swimming pool and comparable #3 has a portico. The comparables have improvement assessments ranging from \$109,905 to \$163,200 or from \$25.93 to \$35.55 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$184,960 or \$40.00 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 \$242,035. The subject property has an improvement assessment of \$201,431 or \$43.56 per square foot of living area.

On the grid analysis, as to the subject property, the board of review noted that the subject has largest garage area, patio area and inground pool. Furthermore, it was asserted that each of the appellant's comparables<sup>1</sup> "are lower due to prior BOR reductions (isolated examples of inequity)."

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject and within .40 of a mile from the subject. The comparables each consist of two-story dwellings of brick exterior construction that were built in either 2005 or 2006. The dwellings range in size from 4,280 to 4,493 square feet of living area. Each home has a basement, one of which is a walkout-style. Features include central air conditioning, one to three fireplaces and a garage ranging in size from 715 to 1,067 square feet of building area. Comparable #3 has a balcony. The comparables have improvement assessments ranging from \$182,900 to \$190,117 or from \$42.09 to \$43.19 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The has given reduced weight to appellant's comparable #2 and board of review comparable #1, each of which have a walkout style basement which

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<sup>1</sup> The notation on the grid analysis refers to three comparables submitted by the appellant, although before the Property Tax Appeal Board the appellant submitted four comparables. Based on this discrepancy, the Boards finds it is unknown whether the board of review was addressing the same properties as presented herein.

differs from the subject in addition to the fact that appellant's comparable #2 was built in 1991, significantly older than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 along with board of review comparables #2 and #3 which are each similar to the subject in location, age, design, dwelling size and some features, although the Board recognizes that only appellant's comparable #1 has an inground swimming pool like the subject. These comparables have improvement assessments that range from \$147,885 to \$189,102 or from \$27.39 to \$42.73 per square foot of living area. The subject's improvement assessment of \$201,431 or \$43.56 per square foot of living area falls above the range established by the best comparables in this record in terms of overall assessment and within the range on a per-square-foot basis. Considering that the subject was built in 2005 and only board of review comparable #2 has the same date of construction as the subject, but lacks the swimming pool, the Board finds on this record that the subject property does not appear to be inequitably assessed.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: March 26, 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

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