



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

APPELLANT: Brian Enright  
DOCKET NO.: 22-01828.001-R-1  
PARCEL NO.: 07-17-307-038

The parties of record before the Property Tax Appeal Board are Brian Enright, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$17,323  
**IMPR.:** \$107,809  
**TOTAL:** \$125,132

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 2-story dwelling of wood siding exterior construction with 2,636 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement, central air conditioning, one fireplace, and a 490 square foot garage. The property has a 10,890 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal; the appellant is not contesting the improvement assessment. In support of this argument, the appellant submitted information on twelve equity comparables each improved with a single-family dwelling. The comparables have the same assessment neighborhood code as the subject, each of which is reported to be located within 0.60 of a mile from the subject property. These properties have sites ranging in size from 10,350 to 11,326 square feet of land area. The comparables have land assessments ranging from \$13,014 to \$15,667 or either \$1.24 or \$1.38 per

square foot of land area. The appellant requested the subject's land assessment be reduced to \$15,028 or \$1.38 per square foot of land area.

The Board takes judicial notice that this property was the subject of an appeal before the Board for the 2021 tax year as Docket No. 21-04902, in which the Board lowered the subject's land assessment to \$14,484 based on the evidence in the record.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,132. The subject property has a land assessment of \$17,323 or \$1.59 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables each improved with a single-family dwelling, three of which have the same assessment neighborhood code as the subject. Each comparable is located within 0.09 of a mile from the subject. These properties have sites ranging in size from 10,890 to 13,070 square feet of land area. The comparables have land assessments ranging from \$17,323 to \$20,786 or \$1.59 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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).

As an initial matter, the Board recognizes that this property was the subject matter of a 2021 tax year appeal in which the subject's land assessment was reduced to \$14,484 based on the evidence in the record. However, the evidence in the record is devoid of any clear and unambiguous evidence that the subject is owner-occupied and therefore does not comply with the so-called "rollover" provision under Section 16-185.

The record contains seventeen equity comparables submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #4 which has a considerably larger lot size when compared to the subject. The remaining sixteen properties have sites ranging in size from 10,350 to 11,760 square feet of land area. The land assessments range from \$13,014 to \$18,708 or from \$1.24 to \$1.59 per square foot of land area. The subject's land assessment of \$17,323 or \$1.59 per square foot of land area falls within the overall range established by the best comparables in this record and matches the four comparables with the highest per square foot land assessments. Further, the subject's land assessment is identical to the land assessments for board of review comparables #1, #2, and #3 and are each located within 239 feet of the subject property. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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:

April 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Brian Enright, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085