



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

APPELLANT: Ed Tuohy  
DOCKET NO.: 23-01659.001-R-1  
PARCEL NO.: 06-21-301-027

The parties of record before the Property Tax Appeal Board are Ed Tuohy, 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:** \$20,821  
**IMPR.:** \$0  
**TOTAL:** \$20,821

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 2023 tax year.<sup>1</sup> 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 6,560 square foot site located in Round Lake Park, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables with sites ranging in size from 9,600 to 9,930 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .73 of a mile from the subject property. These properties have land assessments ranging from \$1,347 to

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<sup>1</sup> The appellant filed the petition together with the Notice of Findings by the Lake County Board of Review for two parcels and completed the addendum to the appeal identifying two parcel numbers (PINs), PIN 06-21-301-028 and PIN 06-21-301-027. However, the appellant only requested an assessment reduction for PIN 06-21-301-027 and submitted an assessment equity analysis with respect to only PIN 06-21-301-027.

\$1,393 or \$.14 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$1,333 or \$.20 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property has an assessment only for the land of \$20,821 or \$3.17 per square foot of land area.

The board of review submitted a copy of a statement from the Avon Township Assessor that the appellant was appealing the assessment on their vacant lot with their home being assessed on PIN 06-21-301-028. The assessor stated the appellant's house is over both lots and they cannot sell the subject lot separately. The assessor further stated the appellant's three comparables are unbuildable "per the Village."

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, three of which are improved with single family dwellings, that have sites ranging in size from 5,720 to 6,900 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .02 of a mile from the subject. The comparables have land assessments ranging from \$19,112 to \$21,208 or from \$3.07 to \$3.34 per square foot of land area.

### **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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review comparables as these properties are most similar to the subject property in location, size, and use. These four comparables have land assessments that range from \$19,112 to \$21,208 or from \$3.07 to \$3.34 per square foot of land area. The subject's land assessment of \$20,821 or \$3.17 per square foot of land area falls within the range established by the best comparables in this record. Less weight is given the appellant's comparables as the evidence disclosed these properties are unbuildable, unlike 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 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: \_\_\_\_\_

November 19, 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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