



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

APPELLANT: Edward Tuohy Investments LLC
DOCKET NO.: 24-02270.001-R-1
PARCEL NO.: 06-28-115-020

The parties of record before the Property Tax Appeal Board are Edward Tuohy Investments LLC, the appellant, by attorney Arden Edelcup, 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: \$8,353
IMPR.: \$43,160
TOTAL: \$51,513

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 2024 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 one-story dwelling of wood exterior construction with 988 square feet of living area. The dwelling was constructed in 1977 and is 47 years old. Features of the home include central air conditioning, a frame utility shed and one bathroom. The property has a 4,370 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the subject's assessment neighborhood and within 1,910 feet or .36 of a mile from the subject. All comparables are improved with one-story dwellings of vinyl exterior construction ranging in size from 975 to 1,066 square feet of living area and feature one bathroom each. Each comparable was constructed from 1950 to 1983 and are 41 to 51 years old, with comparable #3 reported to have an effective age of 1973. One comparable has a garage.

The comparables have improvement assessments that range from \$38,579 to \$43,563 or from \$39.57 to \$42.20 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$39,508 or \$39.99 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 \$51,513. The subject property has an improvement assessment of \$43,160 or \$43.68 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables. Both comparables are located within 1,814 feet or .34 miles from subject, and within the subject's neighborhood code. They are improved with one-story dwellings of vinyl or wood siding exterior construction with 960 square feet of living area. Each comparable is approximately 37 years old and features one bathroom. One comparable has central air conditioning and a garage. The other includes a frame utility shed. Improvement assessments for the comparables are \$43,211 and \$45,483 or \$45.01 and \$47.38 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 five equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and the board of review's comparable #2 because both properties include a garage which is a feature the subject property does not have.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2, and the board of review's comparable #1, which are most similar to the subject with regard to dwelling size, age, location and features. However, the comparables have varying degrees of similarity to the subject in other features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nonetheless, the comparables have improvement assessments ranging from \$38,579 to \$43,211 or from \$39.57 to \$45.01 per square foot of living area. The subject's improvement assessment of \$43,160 or \$43.68 per square foot of living area falls within the range established by the best comparables in the record. After considering appropriate adjustments to the comparables for differences from 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:

April 21, 2026



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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