



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

APPELLANT: Nancy Franson  
DOCKET NO.: 17-01216.001-R-1  
PARCEL NO.: 01-12-200-002

The parties of record before the Property Tax Appeal Board are Nancy Franson, 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:** \$44,160  
**IMPR.:** \$47,026  
**TOTAL:** \$91,186

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 2017 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 with wood siding containing 1,388 square feet of living area. The dwelling was built in 1954. Features of the property include one bathroom and a detached two-car garage with 562 square feet of building area. The property has a 20,908 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings with wood siding or brick exteriors that range in size from 1,175 to 2,170 square feet of living area. The homes were built from 1956 to 1975. Each property has a full or partial basement with two having finished area, two comparables have central air conditioning and one comparable has a fireplace. Comparables #1 and #2 each have a detached or attached two-car garage with 460 and 484 square feet of building area, respectively. Comparable #3 has an

attached garage with 322 square feet and a detached garage with 1,120 square feet of building area. These properties have sites ranging in size from 20,455 to 31,363 square feet of land area and are located from 1.58 to 2.66 miles from the subject property. The sales occurred from July 2015 to July 2016 for prices ranging from \$225,000 to \$275,000 or from \$126.73 to \$191.49 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$73,592.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,186. The subject's assessment reflects a market value of \$275,071 or \$198.18 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings that have brick or wood siding exteriors and range in size from 1,196 to 1,894 square feet of living area. The dwellings were built from 1957 to 1965. Three of the comparables have full or partial basements with two being partially finished. Three comparables have central air conditioning, each comparable has one or two fireplaces and each comparable has from 504 to 1,056 square feet of garage or carport area. These properties and the subject property are described as being lake front properties. The comparables have sites ranging in size from 10,890 to 30,800 square feet of land area and are located from .011 to 2.238 miles from the subject property. The sales occurred from August 2014 to August 2017 for prices ranging from \$332,500 to \$390,000 or from \$184.79 to \$278.01 per square foot of living area, including land. The board of review requested the assessment be sustained.

### **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 record contains seven sales submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables and board of review comparable #1 due to location. Less weight was also given appellant's sale #2 due to differences from the subject in age and size. The Board finds the three best comparables to be board of review sales #2 through #4. Although board of review sale #3 sold in August 2014, this property is probative in establishing the market value of the subject property due to its location near the subject property. Each of these comparables is described as being a lake front property, like the subject property, with comparables #3 and #4 being located along the same lake as the subject property. These comparables are superior to the subject in features in that each has a basement with one having finished basement area, each property has central air conditioning, and each property has one fireplace. Additionally, board of review sale #2 has much more garage area than the subject property. These three comparables sold for prices ranging from \$332,500 to \$390,000 or from

\$184.79 to \$278.01 per square foot of living area, including land. Comparables #3 and #4 are located within approximately .10 mile from the subject property and had unit prices of \$251.61 and \$278.01 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$275,071 or \$198.18 per square foot of living area, including land, which is below the overall price range, which appears justified based its features, but within the range on a square foot basis as established by the best comparable sales in this record. The Board finds these sales are supportive of the subject's assessment after giving due consideration to the differing features. 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



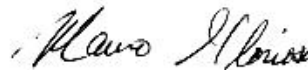
Member

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: April 21, 2020



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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