



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

APPELLANT: Arlene Larsen  
DOCKET NO.: 19-02788.001-R-1  
PARCEL NO.: 01-24-203-007

The parties of record before the Property Tax Appeal Board are Arlene Larsen, 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 ***a reduction*** 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:** \$17,325  
**IMPR.:** \$90,997  
**TOTAL:** \$108,322

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 2019 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 with wood siding exterior construction containing 2,411 square feet of living area. The dwelling was built in 2000. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached garage with 686 square feet of building area. The property has a 7,920-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 properties located within 10,132 feet from the subject property. The comparables have sites ranging in size from 7,550 to 16,500 square feet of land area. The comparables are improved with one, 1-story and two, 2-story dwellings with wood siding exterior construction that range in size from 2,374 to 2,629 square feet of living area. The dwellings were built and/or have effective ages ranging from 1976 to 1998.

Two comparables each feature an unfinished basement and one has a crawl-space foundation. Each comparables has a garage ranging in size from 483 to 660 square feet of building area; one comparable has central air conditioning; and two dwellings each have a fireplace. The comparables sold in March and July 2019 for prices ranging from \$248,000 to \$365,000 or from \$94.33 to \$138.99 per square foot of living area, including land. The appellant also provided property record cards for the subject and the comparables.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$97,990 to reflect an approximate market value of \$294,000 or \$121.94 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,205. The subject's assessment reflects a market value of \$401,961 or \$166.72 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties located within 9,597 feet of the subject property. Board of review comparable #2 is the same property as appellant's comparable #1. The comparables are improved with 1-story or 2-story dwellings with wood siding exterior construction that range in size from 1,824 to 3,360 square feet of living area. The dwellings were built or had effective ages ranging from 1945 to 1993. Four comparables each feature a basement with two being partially finished; three comparables each have central air conditioning; four comparables each have one or two fireplaces; and four comparables each feature a detached garage ranging in size from 529 to 864 square feet of building area. The comparables sold from June 2017 to March 2019 for prices ranging from \$290,000 to \$620,000 or from \$122.16 to \$186.52 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven comparable sales submitted by the parties which includes one common comparable. The Board gave less weight to appellant's comparable #3 and board of review comparable #1 based on their crawl-space foundations, dissimilar to the subject's basement feature. The Board also gave less weight to board of review comparable #3 based on its lack of a garage, larger dwelling size, and finished basement area, dissimilar to the subject; board of review comparable #4 based on its significantly smaller dwelling size and dissimilar finished basement relative to the subject; and board of review comparable #5 based on its

significantly larger land size and dwelling size, as well as having dissimilar finished basement area relative to the subject.

The Board finds the best evidence of market value to be appellant's comparable #1/board of review comparable #2, along with appellant's comparable #2. However, the parties' common comparable is older in age and different in design relative to the subject, thus requiring adjustments to make it more equivalent to the subject. These two best comparables in the record, which includes the parties' common comparable, are most similar to the subject in terms of dwelling size, foundation, and most features. These comparables sold in March and July 2019 for prices of \$290,000 and \$365,000 or for \$122.16 and \$138.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$401,961 or \$166.72 per square foot of living area, including land, which is above the two best comparable sales in this record. After considering adjustments to the comparables for differences from the subject such as design and age, the Board finds that the subject property is overvalued and, therefore, a reduction in the subject's assessment is warranted.

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: August 24, 2021



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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