



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

APPELLANT: Nancy Briggs  
DOCKET NO.: 19-02803.001-R-1  
PARCEL NO.: 15-14-409-012

The parties of record before the Property Tax Appeal Board are Nancy Briggs, 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:** \$66,888  
**IMPR.:** \$162,092  
**TOTAL:** \$228,980

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 two-story dwelling of brick exterior construction with 3,231 square feet of living area. The dwelling was constructed in 1981 and has a reported effective age of 1984. Features of the home include a basement with a recreation room, central air conditioning, two fireplaces and an attached garage with 576 square feet of building area. The property has a 20,947 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis of the subject and five comparable sales, along with a copy of the property record card for each of the comparables. The comparables are located within the subject's neighborhood code and within .62 of a mile from the subject. The comparables have sites that range in size from 20,090 to 27,500 square feet of land area. The comparables are

improved with two-story dwellings of brick exterior construction ranging in size from 2,956 to 3,674 square feet of living area. The dwellings were built from 1979 to 1988. Each comparable has a basement, three of which have recreation rooms. The comparables each have central air conditioning, one or two fireplaces and an attached garage that ranges in size from 518 to 825 square feet of building area. The properties sold from May 2018 to June 2019 for prices ranging from \$528,500 to \$743,000 or from \$165.88 to \$208.09 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$209,979, which would reflect a market value of \$630,000 or \$194.99 per square foot of living area, including land, when using 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 \$228,980. The subject's assessment reflects a market value of \$696,199 or \$215.47 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 a grid analysis of the subject and seven comparable sales, along with a copy of the subject's property record card and schematic diagrams and photographs of each of its comparables. The comparables are located within the subject's neighborhood code and within .63 of a mile from the subject. Board of review comparables #5 and #6 are duplicates of appellant's comparables #1 and #2, respectively. The comparables have sites that range in size from 20,089 to 31,251 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 2,874 to 3,520 square feet of living area. The dwellings were built from 1979 to 1987. Each comparable has a basement, six with finished area and one with a walk out design. The comparables each have central air conditioning, one or two fireplaces and an attached garage that ranges in size from 420 to 720 square feet of building area.<sup>1</sup> The properties sold from April 2018 to September 2019 for prices ranging from \$680,000 to \$791,000 or from \$197.63 to \$251.75 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten suggested comparable sales to support their respective positions before the Property Tax Appeal Board, as two comparables were common to both parties. The Board

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<sup>1</sup> The board of review reported in its grid analysis that comparable #7 does not have a garage, however, the property sketch provided by the board of review depicts it has a 720 square foot garage.

gives less weight to appellant's comparable #2/board of review comparable #6 and appellant's comparable #4 as neither dwelling has a finished basement, like the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #5, along with the remaining comparables submitted by the board of review, which includes one common comparable. The comparables are relatively similar to the subject in location, dwelling size, design, age and features. These properties sold from April 2018 to September 2019 for prices ranging from \$555,000 to \$791,000 or from \$187.75 to \$251.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$696,199 or \$215.47 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. 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: September 21, 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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