



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

APPELLANT: Todd Franson  
DOCKET NO.: 19-07809.001-R-1  
PARCEL NO.: 01-12-200-002

The parties of record before the Property Tax Appeal Board are Todd Franson, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$45,705  
**IMPR.:** \$46,417  
**TOTAL:** \$92,122

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 1-story dwelling of wood siding exterior construction with 1,388 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation and a 562 square foot garage. The property has an approximately 20,910 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 five comparable sales presented in two grids. The comparables are located from 0.35 to 0.65 of a mile from the subject property.<sup>1</sup> The parcels

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<sup>1</sup> The closest and furthest comparables to the subject in this record are common to both parties' comparables but the parties report different distances for these comparables from the subject. For consistency, the Board will consider

range in size from 6,300 to 9,000 square feet of land area and are improved with 1-story or 1.5-story homes of wood siding exterior construction ranging in size from 842 to 1,276 square feet of living area. The dwellings were built from 1955 to 1982 with the two oldest homes having effective ages of 1965. One home has a basement with a recreation room, one home has a lower level with finished area, and three homes have a crawl-space foundation. Two homes have central air conditioning and three homes have a garage ranging in size from 252 to 484 square feet of building area. The comparables sold from February 2017 to June 2019 for prices ranging from \$143,000 to \$177,000 or from \$112.07 to \$170.52 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$74,722 which would reflect a market value of \$224,188 or \$161.52 per square foot of living area, including land, 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 \$92,122. The subject's assessment reflects a market value of \$280,091 or \$201.80 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 three comparable sales where comparables #2 and #3 are the same properties as the appellant's comparables #2 and #4, respectively. The comparables are located from 0.35 to 0.65 of a mile from the subject property. The parcels range in size from 7,880 to 11,630 square feet of land area and are improved with 1-story or 1.5-story homes of wood siding exterior construction ranging in size from 1,038 to 1,430 square feet of living area. The dwellings were built from 1950 to 1960 with comparable #3 having an effective age of 1965. One home has a basement with a recreation room and two homes have a crawl-space foundation. One home has central air conditioning and a fireplace. Two comparables have a garage with either 326 or 484 square feet of building area. The comparables sold from May 2018 to June 2019 for prices ranging from \$174,900 to \$279,900 or from \$164.38 to \$195.73 per square foot of living area, including land. The board of review disclosed that the subject sold in September 2020 for \$370,000 or \$266.57 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.

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the distances reported by the board of review for these common comparables rather than the distances reported by the appellant.

The record contains a total of six comparable sales, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #5 and the appellant's comparable #4/board of review's comparable #3, due to significant differences from the subject in design and/or foundation type. The Board gives less weight to the September 2020 sale of the subject, which is approximately 21 months after the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review's comparable #2, the appellant's comparable #3, and the board of review's comparable #1, which have varying degrees of similarity to the subject. The subject has a significantly larger lot than these comparables, is a much larger home than two of these comparables, has a garage unlike two of these comparables, and differs from these comparables in foundation type. These most similar comparables sold in September 2018 and June 2019 for prices ranging from \$136,000 to \$279,900 or from \$161.52 to \$195.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$280,091 or \$201.80 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record but appears to be justified considering the subject's significantly larger site. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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:

May 17, 2022



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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