



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

APPELLANT: Michael Frantz  
DOCKET NO.: 22-00077.001-R-1  
PARCEL NO.: 11-29-401-007

The parties of record before the Property Tax Appeal Board are Michael Frantz, 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:** \$57,761  
**IMPR.:** \$164,019  
**TOTAL:** \$221,780

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 2022 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 of brick exterior construction with 3,852 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, one fireplace and a 611 square foot garage. The property has an approximately 15,360 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of brick, frame, or brick and frame exterior

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<sup>1</sup> The Board finds the best description of the subject's basement was found in its property record card and supported by the permitting detail submitted by the board of review, which was not refuted by the appellant.

construction ranging in size from 3,763 to 4,031 square feet of living area. The homes were built from 2001 to 2005. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 649 to 800 square feet of building area. The comparables have improvement assessments that range from \$158,685 to \$162,208 or from \$40.24 to \$42.17 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$159,126 or \$41.31 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 \$221,780. The subject has an improvement assessment of \$164,019 or \$42.58 per square foot of living area.

The board of review submitted written comments noting that both parties' grid analyses indicate the subject property has no finished basement area. However, the board of review disclosed a permit in the amount of \$55,000 was issued on October 26, 2011 for a basement bathroom and wet bar. The subject's property record card reiterates this permit date and amount noting the status as "closed."

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 3,656 to 4,315 square feet of living area. The homes were built in 2001 or 2004. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 632 to 785 square feet of building area. The comparables have improvement assessments that range from \$160,068 to \$180,063 or from \$41.73 to \$43.78 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 seven equity comparables for the Board's consideration. The Board gives less weight to board of review comparable #1 which is less similar to the subject in dwelling size than other properties in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #2 and #3 which are more similar to the subject in location, age, design, dwelling size and most other features. These comparables have improvement assessments that range from \$158,685 to \$162,208 or from \$40.24 to \$43.78 per square foot of

living area. The subject's improvement assessment of \$164,019 or \$42.58 per square foot of living area falls above the range established by the best comparables in this record on an overall basis and within the range on a per square foot basis. Given the subject's finished basement area when compared to the unfinished basements of the best comparables, a slightly higher overall improvement assessment appears to be supported. Therefore, after considering appropriate adjustments to the best 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: February 20, 2024



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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