



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

APPELLANT: Albert Zaucha  
DOCKET NO.: 18-01958.001-R-1 through 18-01958.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Albert Zaucha, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
18-01958.001-R-1	14-34-202-024	\$59,906	\$162,574	\$222,480
18-01958.002-R-1	14-34-202-036	\$3,590	\$0	\$3,590

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 2018 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 2.0-story dwelling of brick exterior construction with 4,086 square feet of living area. The dwelling was constructed in 1969. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 850 square foot garage. The property has an 84,891 square foot site<sup>1</sup> and is located in Kildeer, Ela 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 located within 0.67 of a mile from the subject property. The comparables have sites that range in size from 48,619 to 64,023 square feet of land area and are improved with a 1.5-story and two, 2.0-story dwellings of brick exterior construction that range in size from 3,387 to 4,512 square feet of living area. The homes were

---

<sup>1</sup> The subject property includes two parcels that contain a total of 84,891 square feet of land area as disclosed by the board of review.

built from 1976 to 1983. Each comparable has an unfinished basement, central air conditioning, two or three fireplaces and a garage ranging in size from 648 to 921 square feet of building area. The comparables sold from July 2017 to September 2018 for prices ranging from \$520,000 to \$615,000 or from \$136.30 to \$153.53 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$202,669.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,070. The subject's assessment reflects a market value of \$683,404 or \$167.25 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% 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 and property record cards on the subject and three comparable sales located within approximately 0.36 of a mile from the subject property. The comparables have sites that range in size from 39,329 to 52,933 square feet of land area and are improved with 1.0-story, 1.5-story or 2.0-story dwellings of brick, stucco or wood siding exterior construction that range in size from 2,922 to 3,869 square feet of living area. The homes were built from 1972 to 1985. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 525 to 1,046 square feet of building area. The comparables sold from September 2016 to May 2018 for prices ranging from \$630,000 to \$650,000 or from \$165.42 to \$222.45 per square foot of living area, land included.

The board of review included notes in the grid analysis which assert the subject is located on Lake Farrington. The board of review disclosed that comparable #1 was located on Lake Farrington, comparable #2 was located on nearby Prestonfield Pond and comparable #3 was located on a nearby small pond. The board of review also submitted a site map of the subject and a location map with subject and the comparable sales identified. The site map depicts the subject's two parcels and its location on Lake Farrington further described as a small neighborhood lake. The location map depicts the relative location of the subject and board of review comparables and their proximity to neighborhood water features. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 six comparables for the Board's consideration which have varying degrees of similarity to the subject in terms of site size, age, design, dwelling size and features. The Board gave little weight to the appellant's comparable #1 and board of review comparable #1 which are significantly smaller dwellings when compared to the subject. The Board gave less

weight to board of review comparable #2 which sold in 2016 and is dated and less indicative of fair market value as of the subject's January 1, 2018 assessment date.

The Board finds the best evidence of market value to be appellant's comparables #2 and #3 along with board of review comparable #3 which are more similar to the subject in terms of location, dwelling size and features. Each of these comparables have sites that are smaller than the subject's site. These most similar comparables sold from July 2017 to September 2018 for prices ranging from \$585,000 to \$640,000 or from \$136.30 to \$165.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$683,404 or \$167.25 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and is considered justified given the subject's significantly larger site size and lake frontage. After considering adjustments to the comparables for differences from 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: October 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Albert Zaucha, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085