



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

APPELLANT: Thomas Zachariah  
DOCKET NO.: 19-07028.001-R-1  
PARCEL NO.: 06-25-311-007

The parties of record before the Property Tax Appeal Board are Thomas Zachariah, the appellant; 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:** \$13,192  
**IMPR.:** \$70,207  
**TOTAL:** \$83,399

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 vinyl siding exterior construction with 2,264 square feet of living area. The dwelling was constructed in 1994 and is 16 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has an approximately 8,540 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.31 of a mile from the subject property. The comparables have sites that range in size from 8,540 to 10,190 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction with either 2,226 or 2,264 square feet of living area. The dwellings range in age from 16 to 18 years old. Three comparables have a basement with two reported to have finished area and one reported to have a finished recreation room. One comparable has a crawl space foundation.

Each comparable has central air conditioning, one fireplace and a 420 square foot garage. The properties sold from September 2018 to October 2019 for prices ranging from \$239,989 to \$266,000 or from \$106.00 to \$119.50 per square foot of living area, land included.

The appellant submitted written comments contending the Lake County Board of Review used two comparable sales provided by the Avon Township Assessor, that have finished basements, compared to the subject's unfinished basement, in its determination of the subject's assessment. The appellant identified the two properties used by the board of review and provided a summary of the four comparable sales submitted to the Property Tax Appeal Board by the appellant. Based on this evidence, the appellant requested the subject's assessment be reduced to \$81,658 which reflects a market value of \$244,998 or \$108.21 per square foot of living area, land included, when applying 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 \$92,476. The subject's assessment reflects a market value of \$281,168 or \$124.19 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 sales located within 0.32 of a mile from the subject property. The comparables have sites that range in size from 7,200 to 10,830 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,020 to 2,400 square feet of living area. The homes were built in 1991 or 1995. Each comparable has a basement with finished area,<sup>1</sup> central air conditioning and a garage ranging in size from 400 to 483 square feet of building area. Three comparables each have one fireplace. The properties sold from January 2018 to November 2019 for prices ranging from \$264,900 to \$362,000 or from \$125.88 to \$155.45 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant asserted that board of review comparable #1 has finished basement area and an upgraded kitchen, comparable #2 is a lakeside "premium property" with a second kitchen in the basement, comparables #3 and #4 have multiple rooms in their finished basements, and that comparable #5 is a "much bigger house" with a "premium" lakeside location which also has a finished basement. In support of these assertions, the appellant provided interior photographs from two separate online real estate websites, links to these sites for each of the board of review comparables and submitted an aerial map depicting board of review comparable #5 with a water view.

### **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

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<sup>1</sup> The Board finds the best description of basement finish for board of review comparable #1 was reported by the appellant who, in rebuttal, submitted photographic evidence depicting finished basements for each of the board of review's comparable sales, a fact that was not refuted by the board of review.

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 parties submitted nine comparable sales for the Board's consideration, eight of which have basements with finished area. The Board gives less weight to the appellant's comparable #3 which has a crawl space foundation, dissimilar to the subject's unfinished basement. The Board gives less weight to the board of review's comparables #2 and #5 which have sites that benefit from a water view.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age, design, dwelling size and other features, however, each of these best comparables has a finished basement in contrast to the subject's unfinished basement, suggesting a downward adjustment is necessary to make these properties more equivalent to the subject. These comparables sold from July 2018 to October 2019 for prices ranging from \$247,000 to \$285,000 or from \$110.96 to \$132.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$281,168 or \$124.19 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering appropriate adjustments to the comparables for differences from the subject, such as basement finished area, the Board finds a reduction in the subject's assessment is 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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