



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

APPELLANT: Christine Zabielski  
DOCKET NO.: 21-01035.001-R-1  
PARCEL NO.: 01-13-206-037

The parties of record before the Property Tax Appeal Board are Christine Zabielski, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:

**LAND:** \$11,054  
**IMPR.:** \$102,523  
**TOTAL:** \$113,577

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 2021 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 wood siding exterior construction with 2,612 square feet of living area. The dwelling was built in 2006. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an 826 square foot garage. The property has an approximately 11,210 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 with the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 12,340 to 19,600 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,501 to 3,385 square feet of living area. The dwellings were built from 2002 to 2006. Each comparable has an unfinished

basement with one of these being a walkout style, central air conditioning, one fireplace, and a garage that ranges in size from 680 to 992 square feet of building area. The properties sold from June 2020 to March 2021 for prices ranging from \$305,000 to \$345,000 or from \$101.92 to \$133.95 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$97,645 which reflects a market value of \$292,964 or \$112.16 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 \$113,577. The subject's assessment reflects a market value of \$341,585 or \$130.78 per square foot of living area, including land, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on five comparable sales with the same assessment neighborhood code as the subject property. The comparables have sites that range from 13,068 to 16,352 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,294 to 2,652 square feet of living area. The dwellings were built from 2000 to 2004. Each comparable has a basement with four having finished area, central air conditioning, one or two fireplaces, and a garage that ranges in size from 714 to 769 square feet of building area. The properties sold from May 2020 to May 2021 for prices ranging from \$325,000 to \$365,000 or from \$137.63 to \$145.53 per square foot of living area, land included. 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 record contains ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 as well as board of review comparables ##2 through #5 which differ from the subject in dwelling size or have basement finish, unlike the subject.

The Board finds the evidence of market value to be the parties' remaining comparables which are similar to the subject in location, design, age, dwelling size, and other features. The properties sold from June 2020 to March 2021 for prices ranging from \$305,000 to \$365,000 or from \$103.67 to \$137.63 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$341,585 or \$130.78 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not warranted.

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 17, 2023



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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