



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

APPELLANT: Thomas Saye  
DOCKET NO.: 22-00377.001-R-1  
PARCEL NO.: 07-04-301-011

The parties of record before the Property Tax Appeal Board are Thomas Saye, 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:** \$31,774  
**IMPR.:** \$185,292  
**TOTAL:** \$217,066

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 1.5-story dwelling of brick construction with 3,770 square feet of living area. The dwelling was constructed in 2000. Features of the home include a walk-out basement with 2,000 square feet of finished area, central air conditioning, three fireplaces and a 959 square foot garage. The property has an approximately 2.25-acre site and is located in Wadsworth, Warren 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 that have the same assessment neighborhood code as the subject and are located from .13 to .96 of a mile from the subject property. The parcels range in size from approximately 2.16 to 5.37 acres of land area. The

appellant reported the comparables are improved with 1-story,<sup>1</sup> 1.5-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,361 to 4,743 square feet of living area. The dwellings were built from 1988 to 1997. The comparables each have a basement, one of which has 828 square feet of finish area. Each comparable has central air conditioning, one to six fireplaces and a garage ranging in size from 672 to 1,125 square feet of building area. Comparable #5 has an inground swimming pool. The comparables sold from May 2020 to March 2022 for prices ranging from \$530,000 to \$795,000 or from \$134.90 to \$167.62 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$188,104 which would reflect a market value of \$564,368 or \$149.70 per square foot of ground living area, including land, when using 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 \$217,066. The subject's assessment reflects a market value of \$651,263 or \$172.75 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located from .64 of a mile to 1.17 miles from the subject property. The parcels range in size from approximately 4.59 to 5.80 acres of land area. The comparables are improved with 1-story,<sup>3</sup> 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,052 to 4,790 square feet of living area. The dwellings were built from 1987 to 2008. The comparables each have a basement, three of which have 162 to 3,200 square feet of finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 640 to 1,044 square feet of building area. The comparables sold from April 2021 to October 2022 for prices ranging from \$625,000 to \$1,150,000 or from \$173.28 to \$243.54 per square foot of living area, including land.

Both parties reported the subject was purchased in October 2020 for a price \$675,000 or \$179.05 per square foot of living area, including land. The board of review submitted the Multiple Listing Service (MLS) data sheet disclosing the subject was originally listed for sale on June 25, 2020 for \$750,000 and subsequently sold on October 30, 2020 for \$675,000. The board of review asserted the subject's sale price is approximately \$24,000 higher than the subject's market value as reflected by its current 2022 assessment.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> The appellant's comparable #2 has a ground floor area of 1,168 square feet with 3,841 square feet of above ground living area, suggesting the dwelling is part two-story in design.

<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

<sup>3</sup> The board of review's comparable #1 has a ground floor area of 2,006 square feet with 4,722 square feet of above ground living area, suggesting the dwelling is part two-story in design.

### **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 a total of ten comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4, as well as board of review comparables #1, #2, #3 and #4 due to differences from the subject in dwelling size and/or they are located more than one mile away from the subject property. The Board has also given less weight to the appellant's comparables #3 and #5 which have sale dates that occurred 16 and 19 months prior to the assessment date at issue and also prior to the subject's October 2020 sale date and are thus less likely to be indicative of the subject's market value as of the January 1, 2022 assessment date. Additionally, the appellant's comparable #5 has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparable #5, which sold more proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size and some features. However, the Board finds both dwellings are somewhat older in age, the appellant's comparable #2 lacks finished basement area and board of review comparable #5 has less finished basement area, when compared to the subject dwelling, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Additionally, both comparables have considerably larger site sizes when compared to the subject, suggesting downward adjustments would be necessary. Nevertheless, these two comparables sold in August and October 2021 for prices of \$575,000 and \$687,500 or for \$149.70 and \$179.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$651,263 or \$172.75 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record and is considerably less than its October 2020 purchase price of \$675,000 indicating the subject is not overvalued for assessment purposes. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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.



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: April 16, 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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