



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

APPELLANT: Hailee Zabrin  
DOCKET NO.: 23-02091.001-R-1  
PARCEL NO.: 16-29-105-003

The parties of record before the Property Tax Appeal Board are Hailee Zabrin, the appellant(s); 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:** \$57,478  
**IMPR.:** \$381,773  
**TOTAL:** \$439,251

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 2023 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 wood siding exterior construction with 4,268 square feet of living area. The dwelling was constructed in 2019 and is approximately four years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 741 square foot garage. The property has a 15,000 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,181,000 as of January 1, 2022. The appraisal was prepared by Peter Petrovich a certified residential real estate appraiser, for "potential tax protest purposes."

Under the sales comparison approach, the appraiser selected five comparable sales located from 0.21 of a mile to 1.2 miles from the subject property. The parcels range in size from 8,505 to

15,150 square feet of land area and are improved with two-story dwellings of frame exterior construction ranging in size from 3,220 to 4,619 square feet of living area. The dwellings are from 4 to 11 years old. The comparables sold from December 2020 to October 2021 for prices ranging from \$985,000 to \$1,375,000 or from \$226.71 to \$354.04 per square foot of living area, including land. The appraiser adjusted the comparables for lot size, condition, amenities, square feet of living area, garage size, number of rooms, and for full and half bathrooms to arrive at adjusted sales prices ranging from \$1,150,400 to \$1,182,500 or from \$252.94 to \$367.24 per square foot of living area, including land. Based on this analysis, the appraiser concluded a value of \$1,181,000 for the subject as of January 1, 2022.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$439,251. The subject's assessment reflects a market value of \$1,317,885 or \$308.78 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of frame exterior construction that range in size from 3,118 to 3,840 square feet of living area. The homes are from 1 to 5 years old and have sites ranging in size from 6,250 to 12,000 square feet of land area. Each comparable has a full basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 440 to 634 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located within 0.68 of a mile from the subject property. The sales occurred from April 2022 to May 2023 for prices ranging from \$1,009,000 to \$1,360,000 or from \$323.60 to \$360.35 per square foot of living area, including land. The board of review requested confirmation of the subject's total 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.

In support of their respective arguments, the appellant presented an appraisal and the board of review offered three comparable sales for the Board's consideration. The Board finds that three of the comparable sales utilized in the appellant's appraisal report are significantly smaller than the subject dwelling. Appellant comparables #1, #2 and #4 are from 20% to 25% smaller in

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<sup>1</sup> Section 1910.50(c)(1) of the Board's procedural rules 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 Section 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for the tax year 2023.

terms of living area when compared to the subject dwelling. In addition, the Board gives less weight to the appraisal report's comparable #5 because the sales date is less proximate in time to the subject's January 1, 2023, assessment date and due to its lack of proximity to the subject dwelling. This comparable was sold in February 2021 and is located 1.2 miles from the subject dwelling. Because four of the five comparable sales contained in the appellant's appraisal report can be adequately distinguished in terms of dwelling size or date of sale and location, less weight is given to the overall estimate of value. The Board also gives less weight to the board of review's comparable #1 due to differences from the subject with respect to dwelling size. The Board finds the best evidence of market value to be the appraisal report's comparable #3, as well as the board of review's comparable sales #2 and #3.

These comparable sales, which are relatively similar to the subject with respect to age, location, lot size, dwelling size, and have similar features when compared to the subject, although adjustments to these comparables to account for differences in some features, would be needed to make them more equivalent to the subject. These comparables are from one to seven years old, range in size from 3,594 to 4,619 square feet of living area and are located within 0.35 of a mile from the subject dwelling. The sales occurred from October 2021 to February 2023 for prices ranging from \$1,295,104 to \$1,375,000 or from \$297.68 to \$360.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,317,885 or \$308.78 per square foot of living area, land included, which falls within the range as established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds that 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: \_\_\_\_\_

November 19, 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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COUNTY

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