



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

APPELLANT: Zachary Breitbach
DOCKET NO.: 23-03108.001-R-1
PARCEL NO.: 02-18-101-005

The parties of record before the Property Tax Appeal Board are Zachary Breitbach, 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 **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: \$14,819
IMPR.: \$125,053
TOTAL: \$139,872

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 2-story dwelling of wood siding exterior construction with 2,388 square feet of living area. The dwelling was constructed in 2001 and is approximately 22 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and an 814 square foot garage. The property has an approximately 21,030 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 three comparable sales located within 0.19 of a mile from the subject property. The comparables have sites that range in size from 12,693 to 29,150 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,770 to 2,916 square feet of living area and are from 20 to 23 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 693 to 712 square feet of building

area. The properties sold in October 2021 or August 2023 for prices ranging from \$405,000 to \$465,000 or from \$140.58 to \$159.47 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$119,368 which reflects a market value of \$358,140 or \$149.97 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 \$139,872. The subject's assessment reflects a market value of \$419,658 or \$175.74 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In response to the appellant's evidence, the board of review, through the Antioch Township Assessor, critiqued the appellant's comparables asserting the properties differ from the subject in dwelling size, garage size, bathroom count and/or finished basement amenity.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.48 of a mile from the subject property. The comparables have sites that range in size from 10,860 to 16,970 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,814 to 2,497 square feet of living area. The homes range in age from 16 to 22 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning and a garage ranging in size from 691 to 769 square feet of building area. Three homes have either one or two fireplaces. The properties sold from May 2022 to July 2023 for prices ranging from \$346,000 to \$435,000 or from \$172.94 to \$190.74 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 critiqued board of review comparable #3 arguing this property differs from the subject in age, location and has views of Lake Marie which the appellant depicts to be a "very desirable Chaon (sic) of Lakes."

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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #3 and #4 which

¹ 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 2023.

differ from the subject in dwelling size, unfinished basement area and/or sold in 2021, less proximate in time to the January 1, 2023 assessment date than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are more similar to the subject in location, age, design, dwelling size and some other features. However, these comparables each have a smaller site size and a somewhat smaller dwelling size, when compared to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These two best comparables sold in May and July 2022 for prices of \$425,000 and \$435,000 or \$173.21 and \$174.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$419,658 or \$175.74 per square foot of living area, including land, which falls below the two best comparables in this record on an overall market value basis and slightly above the two best comparables on a per square foot basis. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Given the subject's smaller dwelling size, relative to the best comparables in the record, a higher per square foot market value appears logical. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified 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: January 21, 2025



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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