



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

APPELLANT: Elliott Khayat  
DOCKET NO.: 24-01518.001-R-1  
PARCEL NO.: 07-09-104-006

The parties of record before the Property Tax Appeal Board are Elliott Khayat, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; 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:** \$29,325  
**IMPR.:** \$205,455  
**TOTAL:** \$234,780

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 2024 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 4,150 square feet of living area. The dwelling was constructed in 1994 and is approximately 30 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an 889 square foot garage, and a partially finished attic. The property has a 93,893 square foot site and is located in Wadsworth, Warren Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject and from 0.30 to 0.98 of a mile from the subject. The comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 4,086 to 4,675 square feet of living area. The dwellings range in age from 35 to 37 years old. Four homes have a basement and one home has a crawl space foundation. Each home has central air conditioning, one to five fireplaces, and

a garage ranging in size from 744 to 1,461 square feet of building area. The comparables have improvement assessments ranging from \$161,132 to \$185,708 or from \$37.90 to \$42.06 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$166,581.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$234,780. The subject property has an improvement assessment of \$205,455 or \$49.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and from 0.12 to 0.63 of a mile from the subject. The comparables are improved with 1.5-story or 2-story homes of brick exterior construction ranging in size from 3,746 to 4,616 square feet of living area. The dwellings range in age from 25 to 30 years old. Each home has a basement with finished area, central air conditioning, one to four fireplaces, and a garage ranging in size from 690 to 1,230 square feet of building area. Comparable #1 has an inground swimming pool and comparable #3 has a 4,896 square foot pole barn/machinery shed. The comparables have improvement assessments ranging from \$184,837 to \$242,092 or from \$49.34 to \$54.22 per square foot of living area.

The board of review submitted a brief from the township assessor's office contending that the appellant's comparables #1 and #4 each have a smaller basement with less basement finished area than the subject<sup>1</sup> and the appellant's comparable #2 and #3 each have a smaller unfinished basement. It was argued that the board of review's comparables are more similar to the subject in dwelling size, design, age, and features and support the subject's assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, based on the brief submitted by the board of review that was not refuted by the appellant, the Board finds the appellant's comparable #1 has a partial basement with finished area and the appellant's comparable #4 has finished basement area.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which are less similar to the subject in dwelling

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<sup>1</sup> The Board notes the appellant reported comparable #1 has a crawl space foundation and did not report finished basement area for either of these comparables.

size, basement finish, garage size, and/or location than the other comparables in this record. The Board gives less weight to the board of review's comparables #1 and #3, which have an inground swimming pool or pole barn/machine shed unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #4, which are more similar to the subject in dwelling size, age, location, and most features, although these comparables are both smaller homes than the subject and have less finished basement area than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, these comparables differ from the subject in fireplace count and garage size, suggesting additional adjustments to the comparables would be needed.

These comparables have improvement assessments of \$184,837 and \$197,072 and \$49.34 and \$49.39 per square foot of living area, respectively. The subject's improvement assessment of \$205,455 or \$49.51 per square foot of living area falls above the two best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size and basement finished area, the Board finds the subject's assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: \_\_\_\_\_

October 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Elliott Khayat, by attorney:  
David Kieta  
Kieta Law LLC  
0S331 Summit Drive  
Winfield, IL 60190

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085