



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

APPELLANT: THOMAS SAYE
DOCKET NO.: 24-01672.001-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: \$30,595
IMPR.: \$203,214
TOTAL: \$233,809

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 1.5-story dwelling of brick exterior construction with 3,770 square feet of living area. The dwelling was constructed in 2000 and is approximately 24 years old. Features of the home include a full walk-out style basement with 2,061 square feet of finished area, 4½ bathrooms, 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 three comparable sales located in the same assessment neighborhood code as the subject and are located from .09 to .30 of a mile from the subject. The parcels range in size from approximately 2.21 to 4.62 acres of land area. The appellant reported the comparables are improved with either 1.5-story or 2-story dwellings of brick, or wood siding

exterior construction ranging in size from 4,251 to 4,743 square feet of living area. The dwellings range in age from 27 to 33 years old. The comparables each have a full basement ranging in size from 2,452 to 2,834 square feet, two of which are reported to have finished areas only one of which is reported as 2,550 square feet. Each comparable has 3 or 4 full bathrooms, 1 or 2 half-baths, central air conditioning, one or two fireplaces, and a garage ranging in size from 874 to 1,144 square feet of building area. The comparables sold from March 2022 to October 2023 for prices ranging from \$744,100 to \$795,000 or from \$162.01 to \$184.66 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$210,621 which would reflect a market value of \$631,926 or \$167.62 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 \$233,809. The subject's assessment reflects a market value of \$701,497 or \$186.07 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 submitted a letter prepared by the Warren Township Assessor, highlighting differences in fireplace count, bath count, dwelling size, and/or lack of basement finish when comparing the appellant's comparables to the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located from .1 of a mile to 1.17 miles from the subject property. Board of review comparable #2 is the same property as appellant's comparable #1. The parcels range in size from approximately 3 to 4.61 acres of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or frame exterior construction ranging in size from 3,589 to 4,778 square feet of living area. The dwellings range in age from 16 to 34 years old. Each comparable has a basement ranging in size from 1,691 to 3,422 square feet with finished area ranging in size from 162 to 2,550 square feet. Features include 3 or 4 full bathrooms, 1 or 2 half-baths, central air conditioning, two or three fireplaces, and a garage ranging in size from 816 to 1,044 square feet of building area. The comparables sold from October 2022 to June 2024 for prices ranging from \$785,000 to \$1,200,000 or from \$184.66 to \$254.95 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's estimated market value as reflected by the 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

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 Illinois Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the issuance of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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 a total of six comparable sales, one of which is common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as well as board of review comparables #3 and #4, due to significant differences in dwelling sizes of 21% or more when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review comparable #2 along with board of review comparable #1, which are sold most proximate in time to the assessment date at issue of January 1, 2024, and are each similar to the subject in location, dwelling size, and some features. However, the Board finds both dwellings at 28 and 34 years old are somewhat older than the subject at 24 years old. These two dwellings bracket the subject's dwelling size, basement size, finished basement size, bathroom count, and are each inferior to the subject in fireplace count and garage size suggesting upward adjustments would be required to make the comparables more equivalent to the subject in these latter two characteristics. Additionally, both comparables have considerably larger site sizes of 3 and 3.02 acres as compared to the subject of 2.25 acres suggesting downward adjustments would be necessary for this difference. Nevertheless, these two comparables sold in March 2023 and June 2024 for prices of \$785,000 and \$915,000 or for \$184.66 and \$254.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$701,497 or \$186.07 per square foot of living area, including land, which is below the two best comparable sales in the record in terms of overall value and bracketed by the two best sales on a per-square-foot of living area basis, including land. Based on this evidence and after considering appropriate adjustments for differences when compared to the subject, the Board finds 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

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