



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

APPELLANT: Michael Sayerstad  
DOCKET NO.: 24-02162.001-R-1  
PARCEL NO.: 07-03-101-006

The parties of record before the Property Tax Appeal Board are Michael Sayerstad, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County, in Lake Zurich, 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:** \$22,939  
**IMPR.:** \$114,198  
**TOTAL:** \$137,137

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 two-story dwelling of frame exterior construction with 2,314 square feet of living area. The dwelling is approximately 37 years old. Features of the home include an unfinished basement, 2½ bathrooms, central air conditioning, a fireplace, a 164 square foot open frame porch, and a 782 square foot garage.<sup>1</sup> The property has an approximately 41,116 square foot site and is located in Wadsworth, Warren Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and from 424 to 1,086 feet from the subject. The comparables consist of two-story dwellings of frame exterior construction

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<sup>1</sup> The Board finds the best description of the subject was provided by the board of review with a copy of the property record which was not refuted by the appellant.

which range in age from 35 to 38 years old. The homes range in size from 2,412 to 2,594 square feet of living area. Each comparable has an unfinished basement, 2½ bathrooms, central air conditioning, a fireplace, and a garage ranging in size from 504 to 736 square feet of building area. The comparables have improvement assessments ranging from \$107,293 to \$120,929 or from \$44.48 to \$47.85 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$108,915 or \$47.07 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,137. The subject property has an improvement assessment of \$114,198 or \$49.35 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the Warren Township Assessor. As to the comparables presented by the appellant, the properties differ in basement size, garage size and/or porch size/lack a porch when compared to the subject.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables located in the same neighborhood code and from .05 to .11 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction which range in age from 33 to 39 years old. The homes range in size from 2,100 to 2,422 square feet of living area. Each comparable has a basement, one of which has 857 square feet of finished area, 2½ bathrooms, central air conditioning, a fireplace, and a garage or garages ranging in size from 432 to 768 square feet of building area. The comparables have open frame porches ranging from 27 to 264 square feet of building area. The comparables have improvement assessments ranging from \$103,675 to \$121,995 or from \$49.37 to \$51.70 per square foot of living area.

Based on this evidence and argument, 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.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2, due to its finished basement amenity, which is not a feature of the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1, #3 and #4, which are each similar to the subject in story height, exterior construction, location and range in dwelling size from 2,100 to 2,594 square feet of living area, which brackets the subject's dwelling size of 2,314 square feet of living area. Adjustments to these seven best comparables for differences in age and both basement and garage sizes are necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$103,675 to \$121,995 or from \$44.48 to \$50.37 per square foot of living area. The subject's improvement assessment of \$114,198 or \$49.35 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject, 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:

November 25, 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

Michael Sayerstad, by attorney:  
Arden Edelcup  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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