



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

APPELLANT: Christopher Lajiness
DOCKET NO.: 20-00647.001-R-1
PARCEL NO.: 13-03-403-007

The parties of record before the Property Tax Appeal Board are Christopher Lajiness, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$41,598
IMPR.: \$95,980
TOTAL: \$137,578

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 2020 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 is improved with a one-story dwelling of wood siding exterior construction containing 2,548 square feet of living area. The dwelling was built in 1977. Features of the home include a partial unfinished basement with approximately 190 square feet, one fireplace, 2½ bathrooms, and an attached garage with 462 square feet of building area. The property has an 83,635 square foot site and is located in Tower Lakes, Cuba 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 improved with one-story dwellings of frame construction that range in size from 2,362 to 2,595 square feet of living area. The dwellings were built from 1973 to 1978. Each property has a basement ranging in size from 1,680 to 2,595 square feet that is partially finished, one or two fireplaces, 3 or 3½ bathrooms, and a garage ranging in size from 440 to 638 square feet of building area. Two comparables

have central air conditioning. The comparables have sites ranging in size from 40,865 to 108,057 square feet of land area and are located from .09 to .91 miles from the subject property. The appellant requested the subject's assessment be reduced to \$137,578.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,077. The subject's assessment reflects a market value of \$465,837 or \$182.82 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with comparables #1 and #3 being the same comparables as appellant's comparables #2 and #3, respectively. Board of review comparable #2 is a one-story dwelling of wood siding exterior construction built in 1967 with 2,075 square feet of living area. The comparable has a partial basement with 1,483 square feet that is partially finished, central air conditioning, three fireplaces, 3½ bathrooms, and an attached garage with 483 square feet of building area. The comparable has a 51,740 square foot site and is located approximately .57 of one mile from the subject property. The property sold in December 2020 for a price of \$450,000 or \$216.87 per square foot of living area, including land.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains four comparable sales submitted by the parties to support their respective positions with two sales being common to the parties. Appellant's comparable #1 sets the low end of the price range, which may be due in part to the date of sale as the comparable sold in April 2018 less proximate in time to the assessment date as the remaining comparables. Each of these comparables has a larger basement than the subject with finished area while the subject has an unfinished basement, each comparable has additional bathrooms in relation to the subject dwelling, three comparables have one or two additional fireplaces, and three comparables have central air conditioning unlike the subject property. The additional features the comparables have in relation to the subject property suggest that each property would require downward or negative adjustments to make it more equivalent to the subject property. These comparables sold for prices ranging from \$362,500 to \$512,500 or from \$152.06 to \$216.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$465,837 or \$182.82 per square foot of living area, including land, which is within the range established by the comparable sales in this record but appears excessive when considering the downward adjustments to the comparables for their superior features relative to the subject property. Based on this evidence the Board finds a reduction in the subject's assessment is 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:

August 23, 2022



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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