



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

APPELLANT: Christopher Lajiness
DOCKET NO.: 23-01023.001-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 Hawthorn Woods; 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: \$37,521
IMPR.: \$123,109
TOTAL: \$160,630

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 1-story dwelling of frame exterior construction with 2,548 square feet of living area. The dwelling was constructed in 1977. Features of the home include a basement, central air conditioning, one fireplace and a 462 square foot garage. 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 located from .35 of a mile to 1.40 miles from the subject, two of which are located in the same neighborhood (Tower Lakes) as the subject. The comparables have sites ranging in size from 44,092 to 62,758 and are improved with 1-story dwellings ranging in size from 2,074 to 2,626 square feet of living area. The dwellings were built from 1973 to 1978 with comparable #3 having an effective age of 1986. The comparables have basements, two of which are walkouts with finished area. Each home has

central air conditioning, one to three fireplaces and a garage ranging in size from 506 to 783 square feet of building area. The appellant submitted a Multiple Listing Service sheet associated with the sale of comparable #1 that disclosed it was a recent rehab in 2020. The comparables sold from February 2021 to May 2023 for prices ranging from \$375,000 to \$627,500 or from \$169.20 to \$226.53 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,630. The subject's assessment reflects a market value of \$481,938 or \$189.14 per square foot of living area, land included, when using the statutory level of assessment.¹

In response to the appeal, the board of review submitted a cover letter from the township assessor critiquing appellant's comparables noting comparable #1 is in Lake Barrington and comparable #2 is in poor condition.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .72 of a mile from the subject and the same assessment neighborhood as the subject. The board of review also provided a map depicting the locations of these comparables in relation to the subject. Comparable #5 is the same property as appellant's comparable #3.² The comparables have sites ranging in size from 19,271 to 86,462³ and are improved with 1-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 1,718 to 2,770 square feet of living area. The dwellings were built from 1958 to 1976 with comparables #3 and #5 having effective ages of 1969 and 1986, respectively. Four homes have basements with finished area, two of which are walkouts. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 525 to 783 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from January 2022 to February 2024 for prices ranging from \$349,900 to \$660,000 or from \$203.67 to \$308.54 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

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.

² The board of review reported a subsequent sale for this common comparable in February 2024 for \$660,000.

³ Comparables #3 and #4 were reported to each have sold with a contiguous land parcel for total site sizes of 22,751 and 23,984 square feet of land area, respectively.

The record contains eight comparables sales for the Board's consideration as the parties' common comparable sold twice. The Board gives less weight to the appellant's comparable #1 due to its location being 1.4 miles from the subject and outside the subject's neighborhood (Tower Lakes). The Board gives less weight to appellant's comparable #2 as well as board of review comparables #1, #2 and #4 due to their considerably smaller dwelling sizes when compared to the subject. The Board gives less weight to the subsequent sale of the parties' common comparable as it sold in February 2024 which is 14 months after the January 1, 2023 assessment date at issue and is less likely to be reflective of market value.

The Board finds the best evidence of the subject's market value to be board of review comparable #3 and the parties' common comparable which are most similar to the subject in dwelling size. These comparables are relatively similar to the subject in location, age/effective age and some features. The Board recognizes adjustments to the comparables would have to be considered for differences in site size and some features such as basement size, basement finish, and garage size when compared to the subject. Nevertheless, the comparables sold in February and May 2023 for prices of \$500,000 and \$627,500 or \$204.33 and \$226.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$481,938 or \$189.14 per square foot of living area, including land, which falls below the best comparable sales in this record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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 15, 2024



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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