



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert & Jennifer Lagoni
DOCKET NO.: 24-00465.001-R-1
PARCEL NO.: 13-16-408-017

The parties of record before the Property Tax Appeal Board are Robert & Jennifer Lagoni, the appellants, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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:	\$45,454
IMPR.:	\$323,509
TOTAL:	\$368,963

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction with 6,984 square feet of living area.¹ The dwelling was constructed in 2021 and is approximately 23 years old. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces, and a 1,028 square foot 4-car garage. The property has an approximately 95,832 square foot or 2.2-acre site and is located in Lake Barrington, Cuba Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of

¹ The Board finds the best description of the subject's dwelling size was found in the appellants' appraisal report which included a more detailed sketch with dimensions than that submitted by the board of review. Furthermore, the appraiser made an interior and exterior inspection of the subject property.

\$1,107,000 as of January 1, 2024. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser. The intended use of the appraisal was to provide a basis for the appeal of the subject's ad valorem property tax assessment. The appraiser described the subject as being in average condition and has a finished walkout basement, including a wet bar and two baths. The appraiser further disclosed the subject has three full baths and two half baths in the finished area above grade.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting five comparable sales located from .09 to 2.42 miles from the subject property. The comparables have sites that range in size from 1.26 to 5.06 acres of land area and are improved with 2-story dwellings ranging in size from 4,609 to 6,691 square feet of living area. The homes range in age from 23 to 43 years old. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces, and either a 3-car or a 4-car garage. The comparables sold from June 2023 to July 2024 for prices ranging from \$911,050 to \$1,225,000 or from \$153.53 to \$220.65 per square foot of living area, land included.

After adjusting comparable sales #1 and #3 for financing concessions, the appraiser also adjusted the comparables for differences from the subject in site size, view, condition, basement size, basement finished area, functional utility, garage size and other features to arrive at adjusted sale prices of the comparables ranging from \$1,014,050 to \$1,187,500 and an opinion of market value for the subject of \$1,107,000. Based on this evidence, the appellants requested the subject's assessment be reduced to reflect the appraised value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$456,041. The subject's assessment reflects a market value of \$1,368,260 or \$195.41 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appellants' appraisal evidence, the board of review, through the Cuba Township Assessor, submitted written comments noting the subject neighborhood consists of 23 homes with the subject being the largest home. The assessor supplied a grid analysis on 9 comparable sales that sold in the subject neighborhood from 2021 to 2024. The Board finds five of these comparables were not presented on the Board's prescribed form as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on the additional five comparables submitted by the board of review that were not on the prescribed form was given no weight. The

² 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 2024.

assessor also critiqued the appellants' appraisal noting the only appraisal comparable sale four is within 1,000 square feet of the subject's living area. In addition, this sale is in Barrington Hills, an equestrian area of 5-acre zoning, containing some of the highest land values in Northern Illinois which is a market of its own and its use in appraisals for properties outside Barrington Hills will only lead to a misleading conclusion. The assessor argued appraisal comparable #2 is located in a flood zone.

In support of its contention of the correct assessment the board of review submitted information on seven comparables located from .07 of a mile to 2.78 miles from the subject property. Comparable #4 is the same sale as appellant's appraisal comparable #5. The comparables have sites that range in size from 40,946 to 153,767 square feet or from .94 of an acre to 3.53 acres of land area and are improved with 1-story, 1.5-story or 2-story dwellings of brick or brick and frame exterior construction ranging in size from 3,984 to 7,766 square feet of living area. The homes were constructed from 1993 to 2009 and have basements, with six having finished area. Each dwelling has central air conditioning, two to five fireplaces and a garage ranging in size from 755 to 1,256 square feet of building area. The comparables sold from January 2022 to December 2024 for prices ranging from \$920,000 to \$1,775,000 or from \$154.52 to \$263.77 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants submitted a brief including commentary, Multiple Listing Service (MLS) sheets and photographs for board of review's comparable sales #1, #2, #3, #5, #6 and #7. The appellants argued the appraiser completed a detailed interior and exterior inspection of the subject property and adjusted comparable sales in accordance with the Uniform Standards of Professional Appraisal Practice in arriving at the final opinion of value for the subject property. In contrast, the board of review submitted unadjusted raw sales. The appellants critiqued the board of review comparables arguing each of these properties is advertised as having superior features, updates and/or amenities when compared to the subject. The appellants asserted board of review comparables #6 and #7 are located 3.8 and 3.6 mile from the subject which is less proximate to the subject than the comparables submitted by the appellants. The appellants submitted google maps to support this claim. The appellants further noted the parties' common comparable (board of review comparable #4/appellants' comparable #5) was a very strong comparable and after applying adjustments for differences, the appraiser arrived at an adjusted value of \$1,108,000 and should be given the most weight as an accurate reflection of the subject's market value as of the assessment date.

Conclusion of Law

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

The appellants submitted an appraisal and board of review submitted seven comparable sales for the Board's consideration.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants. The appraiser developed the sales comparison approach to value using five recent comparable sales, one of which was submitted by the board of review. The appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$1,107,000. The subject's assessment reflects a market value of \$1,368,260, which is greater than the appraised value. The Board gives less weight to the unadjusted comparables submitted by the board of review. In addition, comparable #2 sold 24 months prior to the January 1, 2024, assessment date and was less likely to be reflective of market value as of that date. Comparable #1 lacks finished basement area which is a feature of the subject and comparable #4 is a dissimilar 1-story dwelling when compared to the subject's 2-story dwelling.

Based on this record, the Board finds a reduction in the subject's assessment commensurate to the appellants' request is warranted.

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: _____

C E R T I F I C A T I O N

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:

January 20, 2026



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

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