



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

APPELLANT: Saji John
DOCKET NO.: 25-00465.001-R-1
PARCEL NO.: 03-25-409-102

The parties of record before the Property Tax Appeal Board are Saji John, 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: \$23,699
IMPR.: \$121,062
TOTAL: \$144,761

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 2025 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 wood siding exterior construction with 3,112 square feet of living area. The dwelling is approximately 17 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 641 square foot garage. The property has a 9,314 square foot site and is located in Beach Park, Newport Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .57 of a mile of the subject. The comparables consist of 2-story dwellings of frame exterior construction ranging in size from 2,831 to 3,112 square feet of living area. The homes range in age from 15 to 23 years old. Each dwelling has a basement and a garage ranging in size from 450 to 667 square feet of building area. Four comparables have central air conditioning and three comparables each have

a fireplace. The parcels range in size from 9,100 to 12,044 square feet of land area. The comparables sold from February 2023 to October 2024 for prices ranging from \$348,000 to \$390,000 or from \$114.86 to \$125.32 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$122,393, for an estimated market value of \$367,216 or \$118.00 per square foot of living area, including land, when applying 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 \$144,761. The subject's assessment reflects a market value of \$434,326 or \$139.57 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .41 of a mile of the subject. The comparables consist of 2-story dwellings of wood siding exterior construction containing either 2,831 or 2,879 square feet of living area. The dwellings are 20 to 23 years old. Each dwelling has a full basement, central air conditioning, and a garage containing either 462 or 667 square feet of building area. Three comparables each have a fireplace. The parcels range in size from 8,084 to 9,100 square feet of land area. The comparables sold from July 2024 to September 2025 for prices ranging from \$395,000 to \$420,000 or from \$137.20 to \$148.36 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's 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 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 through #4, which sold less proximate to the January 1, 2025 assessment date at issue. The Board finds the parties' remaining comparables sold proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and features. These comparables sold from July 2024 to September 2025 for prices ranging from \$390,000 to \$420,000 or from \$125.32 to \$148.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$434,326 or \$139.57 per square foot of living area, including land, which is above the range established by the best comparable sales in this record overall but within the range on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences from 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: _____

July 21, 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

AGENCY

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COUNTY

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