



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

APPELLANT: Randall Imai  
DOCKET NO.: 18-01136.001-R-1  
PARCEL NO.: 11-33-401-079

The parties of record before the Property Tax Appeal Board are Randall Imai, the appellant; 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:** \$41,526  
**IMPR.:** \$76,810  
**TOTAL:** \$118,336

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 2018 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 townhome style dwelling of wood siding exterior construction with 2,036 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished walk-out basement, central air conditioning and a 400 square foot garage. The property is located in Vernon Hills, Libertyville 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 within 0.23 of a mile from the subject and in the subject's Bay Tree Circle subdivision. The comparables are improved with two-story townhome style dwellings of wood siding exterior construction each with 2,036 square feet of living area. The homes were built in 2002 or 2003. Each comparable has a basement, one of which has finished area, central air conditioning and a garage with 400 or 402 square feet

of building area.<sup>1</sup> Two of the comparables each have one fireplace. The comparables sold from April 2015 to October 2017 for prices ranging from \$312,000 to \$375,000 or from \$153.24 to \$184.18 per square foot of living area, land included.

The appellant submitted written comments regarding directions he claimed to have received from the Lake County tax assessment help centers. The appellant asserts that he was counseled that he could not appeal his taxes without three comparable sales. He then asserted that at his board of review hearing he was told that comparable sales needed to have occurred in 2017. The appellant argued that sales in his Bay Tree Circle subdivision are not common, particularly for units with the same house type as his property. Based on this evidence, the appellant requested the subject's assessment be reduced to \$109,833 which reflects a market value of \$329,532 or \$161.85 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,336. The subject's assessment reflects a market value of \$357,727 or \$175.70 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located within approximately 0.32 of a mile from the subject. Four of the comparables are located in the subject's Bay Tree Circle subdivision while three are located in the Pinehurst subdivision. Board of review comparables #1 and #3 were also submitted by the appellant as comparables #2 and #3, respectively. The comparables are improved with two-story townhome style dwellings of wood siding exterior construction that range in size from 1,822 to 2,036 square feet of living area. The homes were built from 1999 to 2003. Six comparables have basements, one with finished area and one comparable has a concrete slab foundation.<sup>1</sup> Each comparable has central air conditioning and a 400 or 402 square foot garage. Two of the comparables each have one fireplace. The comparables sold from July 2016 to October 2017 for prices ranging from \$312,000 to \$392,500 or from \$153.24 to \$184.18 per square foot of living area, land included. The board of review included comments indicating the common comparable #3 was a short sale, described as being sold in "as is" condition and needing "TLC." The MLS sheet for this comparable sale was included in the board of review's submission. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a written rebuttal, the appellant described differences between his Bay Tree Circle subdivision and the Pinehurst subdivision, asserting that Pinehurst comparables should not be considered as appropriate comparables. The appellant questioned the board of review's comments regarding the common comparable #3 which was a short sale since it was deemed a qualified sale by assessing officials. The appellant's remarks also described ongoing maintenance and repairs associated with the development's stucco exterior surfaces along with deck/balcony issues. A copy of an email dated in February 2016 was included as support of the deck/balcony condition

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<sup>1</sup> Details regarding finished basement area were obtained from the Multiple Listing Service (MLS) sheet on a common comparable property which was submitted by the board of review.

in He reiterated that sales in the Bay Tree Circle subdivision are limited and that the assessor's only 2017 sale was a property which he had submitted.

### **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 record contains eight comparables for the Board's consideration as two comparables were common to both parties. The Board gave less weight to the appellant's comparable #1 which sold in April 2015 and is dated and less likely to be indicative of the fair market value of the subject as of the January 1, 2018 assessment date. The Board gave less weight to the board of review comparables #5, #6 and #7 which are located outside of the subject's Bay Tree Circle subdivision. The Board also gave less weight to board of review comparable #2 which has a concrete slab foundation compared to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellant's comparable #2/board of review comparable #1, appellant's comparable #3/board of review comparable #3 along with board of review comparable #4 which are similar to the subject in location, age, dwelling size and features. Two of these best comparable sales are somewhat dated, but otherwise comparable properties. These most similar comparables sold from October 2016 to October 2017 for prices ranging from \$312,000 to \$375,000 or from \$153.24 to \$184.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$357,727 or \$175.70 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for difference from the subject, the Board finds a preponderance of the evidence in the record supports the subject's assessment and a reduction 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:

December 15, 2020



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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