



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

APPELLANT: Yumi Fujimoto
DOCKET NO.: 20-02742.001-R-1
PARCEL NO.: 15-25-204-002

The parties of record before the Property Tax Appeal Board are Yumi Fujimoto, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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 **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: \$83,046
IMPR.: \$159,400
TOTAL: \$242,446

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 two-story dwelling of wood siding exterior construction containing 4,025 square feet of living area. The dwelling was built in 1978 and is approximately 42 years old. Features of the home include crawl space foundation, central air conditioning, one fireplace, and an attached garage with 625 square feet of building area. The property has a site containing approximately 43,880 square feet of land area located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of wood siding exterior construction ranging in size from 4,045 to 4,585 square feet of living area. The homes range in age from 41 to 67 years old. One comparable has a full basement, two comparables have crawl space foundations and

one comparable has a slab foundation. Each comparable has central air conditioning, two or three fireplaces and an attached garage ranging in size from 450 to 861 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .29 to 1.56 miles from the subject property. The comparables have improvement assessments ranging from \$141,463 to \$148,592 or from \$30.85 to \$35.75 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$137,856.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$242,446. The subject property has an improvement assessment of \$159,400 or \$39.60 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of wood siding, brick or brick and wood siding exterior construction that range in size from 3,362 to 4,677 square feet of living area. The homes were built from 1976 to 1988 but have effective construction dates from 1979 to 1989. Four comparables have crawl space foundations and one comparable has a full basement. Each comparable has central air conditioning, one to three fireplaces and an attached garage ranging in size from 576 to 1,145 square feet of building area. Comparable #4 also has an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located from .36 to 1.57 miles from the subject property. The comparables have improvement assessments ranging from \$182,291 to \$249,674 or from \$42.78 to \$70.29 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 information on nine equity comparables to support their respective positions. Less weight is given appellant's comparable #1 due to differences from the subject dwelling in age and size. Less weight is given appellant's comparable #4 due to differences from the subject in foundation as this property has a full basement unlike the subject's crawl space foundation. Less weight is given board of review comparable #3 due to differences from the subject dwelling in size. Less weight is given board of review comparable #4 due to differences from the subject dwelling in size and the fact this property has an inground swimming pool unlike the subject property. Less weight is given board of review comparable #5 due to its full basement whereas the subject has a crawl space foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 and board of review comparables #1 and #2. These four comparables are relatively similar to the subject property in dwelling size and features. These comparables have improvement

assessments that range from \$144,092 to \$202,805 or from \$34.83 to \$44.85 per square foot of living area. The subject's improvement assessment of \$159,400 or \$39.60 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists based on the evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

December 20, 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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