



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

APPELLANT: Tsutomu Sekiagami
DOCKET NO.: 21-04414.001-R-1
PARCEL NO.: 14-32-401-104

The parties of record before the Property Tax Appeal Board are Tsutomu Sekiagami, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$53,483
IMPR.: \$192,017
TOTAL: \$245,500

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 2021 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 dwelling of wood siding exterior construction containing 3,909 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 775 square feet of building area. The property has a 66,680 square foot site and is in Deer Park, Ela 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 improved with two-story dwellings of frame or brick construction that range in size from 3,840 to 4,257 square feet of living area. The homes were built from 1983 to 1996. Each home has an unfinished basement with one having a walk-out design, central air conditioning, two or three fireplaces, and an attached garage ranging in size from 759 to 851 square feet of building area. The comparable sales have sites ranging in

size from 37,905 to 57,070 square feet of land area and are located from .77 to .87 miles from the subject property. The sales occurred in June 2020 and April 2021 for prices ranging from \$670,000 to \$739,000 or from \$163.18 to \$192.45 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$237,122.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$245,500. The subject's assessment reflects a market value of \$738,346 or \$188.88 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with 1.5-story or 2-story dwellings of wood siding, brick or brick and wood siding exterior construction that range in size from 3,261 to 4,407 square feet of living area. The homes were built from 1993 to 2004. Each comparable has an unfinished basement with two being a walk-out design, central air conditioning, one to four fireplaces, and an attached garage ranging in size from 759 to 945 square feet of building area. Comparable #2 also has an inground swimming pool. The comparables have sites ranging in size from 40,810 to 146,030 square feet of land area and are located from .24 to .63 miles from the subject property. The sales occurred from January 2021 to December 2021 for prices ranging from \$790,000 to \$980,000 or from \$199.68 to \$245.32 per square foot of living area, land included. The board of review requested no change to 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 information on eight comparable sales to support their respective positions. The Board gives less weight to board of review comparable #1 due the property's inground swimming pool which is a feature the subject does not have; less weight is given board of review comparable #3 due to its significantly larger land area in relation to the subject property; and less weight is given board of review comparable #5 due to differences from the subject dwelling in size and style. The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sales #1 and #4. The Board finds that appellant's comparable sales #2 and #3 are 15 and 11 years older than the subject dwelling, respectively, suggesting each would require an upward adjustment for differences in age. These five comparables sold for prices ranging from \$670,000 to \$880,000 or from \$163.18 to \$217.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$738,346 or \$188.88 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported after considering necessary adjustments. Based on this evidence the Board finds the assessment of the subject

property as established by the board of review is correct 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 17, 2023



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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APPELLANT

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COUNTY

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