



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

APPELLANT: Shin Kizawa
DOCKET NO.: 22-00129.001-R-1
PARCEL NO.: 15-12-403-024

The parties of record before the Property Tax Appeal Board are Shin Kizawa, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich, 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: \$92,765
IMPR.: \$128,730
TOTAL: \$221,495

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 2022 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 brick and frame exterior construction with 2,860 square feet of living area. The dwelling was constructed in 1970. Features of the home include a basement, central air conditioning, a fireplace and a 460 square foot garage. The property has a 30,056 square foot site and is located in Lake Forest, Vernon Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject and within .45 of a mile from the subject. The comparables each consist of two-story dwellings of frame or brick and frame exterior construction that were built between 1968 and 1971. Four of the comparables have reported effective ages ranging from 1972 to 1976. The dwellings range in size from 3,000 to

3,255 square feet of living area. Each home has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 1,100 square feet of building area. Comparable #3 also has a shed. The comparables have improvement assessments ranging from \$99,823 to \$135,843 or from \$30.67 to \$44.08 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$125,840 or \$44.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,495. The subject property has an improvement assessment of \$128,730 or \$45.01 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 located in the same neighborhood code as the subject and within .67 of a mile from the subject. The comparables each consist of two-story dwellings of frame or brick and frame exterior construction that were built between 1923 and 1977, two of which have effective ages of 1969 and 1989. The dwellings range in size from 2,846 to 2,985 square feet of living area. Each dwelling has a basement, three of which have finished area. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 525 to 768 square feet of building area. Comparable #5 has a shed. The comparables have improvement assessments ranging from \$129,344 to \$147,347 or from \$45.32 to \$49.36 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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 a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #4 which differ in size when compared to the subject and considering other comparables in the record. Less weight was given by the Board to board of review comparables #2, #3 and #4, each of which have finished basement area, not a feature of the subject. The Board has also given reduced weight to board of review comparable #5 which was built in 1923 and has an effective age of 1989, both of which differ significantly from the subject's date of construction in 1970.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #5 along with board of review comparable #1 which are each similar to the subject in location, age, design, dwelling size, foundation and most features. These comparables have improvement assessments that range from \$129,344 to \$134,346 or from \$43.83 to \$45.32 per square foot of living area. The subject's improvement assessment of \$128,730 or \$45.01 per square foot of living area falls below the range established by the best comparables in this record in terms of overall assessment and within the range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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: March 26, 2024



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Shin Kizawa, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085