



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

APPELLANT: Kevin Saiki  
DOCKET NO.: 22-01880.001-R-1  
PARCEL NO.: 10-14-410-006

The parties of record before the Property Tax Appeal Board are Kevin Saiki, 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 **A Reduction** 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:** \$31,492  
**IMPR.:** \$108,405  
**TOTAL:** \$139,897

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 is improved with a two-story dwelling of vinyl siding exterior construction containing 3,385 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement partially finished with a 1,215 square foot recreation room,<sup>1</sup> central air conditioning, and an attached garage with 726 square feet of building area. The property has a 12,632 square foot site located in Mundelein, Fremont 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 improved with two-story dwellings that range in size from 2,948 to 3,576 square feet of living area. The homes were built from 1997 to 1999. Each comparable has a basement, central air conditioning, and a garage ranging in

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<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having a full basement with a 1,215 square foot recreation room, which was not refuted by the appellant in rebuttal.

size from 682 to 824 square feet of building area. Four comparables have one fireplace. These properties have sites with either 12,197 or 12,632 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .16 to .52 of a mile from the subject property. The sales occurred from January 2021 to November 2021 for prices ranging from \$360,000 to \$447,500 or from \$113.26 to \$134.02 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$138,771.

The appellant submitted a copy of the Notice of Findings by the Lake County Board of Review disclosing a final total assessment of \$146,686, which reflects a market value of \$440,102 or \$130.02 per square foot of living area, including land, when applying the statutory level of assessments of 33.33%.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" in which it disclosed a total assessment for the subject of \$139,897, which appears to be an error when compared to the copy of the board of review final decision submitted by the appellant. The board of review further indicated the subject property is in Fremont Township, the first year of the general assessment cycle for the subject property was 2019, and the 2022 township equalization factor was 1.0363.

In support of its contention of the correct assessment the board of review stated the subject's 2021 total assessment was reduced by decision of the Property Tax Appeal Board in Docket No. 21-04881.001-R-1 to \$134,997; to support this assertion a copy of the Property Tax Appeal Board's decision was submitted. The board of review also explained the subject property received the general homestead exemption in 2022 and should have a 2022 assessed value of \$139,897 after the 2022 township equalization factor is applied to the 2021 assessment as determined by the Property Tax Appeal Board pursuant to the so-called "rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In further support of its contention of the correct assessment the board of review submitted information on five comparable sales with comparable #2 being the same property as appellant's comparable sale #4. The comparables are improved with two-story dwellings with vinyl siding exteriors that range in size from 3,349 to 3,665 square feet of living area. The homes were built from 1996 to 1999. Each comparable has a basement with four having finished area, central air conditioning, and an attached garage with either 726 or 824 square feet of building area. Four comparables have one fireplace. Comparable #4 also has an inground swimming pool. These properties have sites ranging in size from 12,200 to 13,500 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .05 to .40 of a mile from the subject property. The sales occurred from May 2021 to March 2022 for prices ranging from \$430,000 to \$539,000 or from \$128.40 to \$151.75 per square foot of living area, including land.

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<sup>2</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

**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 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by this Board for the 2021 tax year should be carried forward to the 2022 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board finds that in Docket No. 21-04881.001-R-1 it issued a decision reducing the subject's total assessment for the 2021 tax year to \$134,997. The record further indicates that the subject property is an owner-occupied dwelling. The Board further finds that 2021 and 2022 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0363 was applied in the 2022 tax year. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in this Board's decision for the 2021 tax year plus the application of the 2022 township equalization factor of 1.0363.

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: January 16, 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

Kevin Saiki, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 2  
Hawthorn Woods, IL 60047

COUNTY

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