



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

APPELLANT: Wayne Fujisawa  
DOCKET NO.: 21-00950.001-R-1  
PARCEL NO.: 15-25-202-007

The parties of record before the Property Tax Appeal Board are Wayne Fujisawa, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. 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:** \$80,836  
**IMPR.:** \$129,306  
**TOTAL:** \$210,142

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 part 1-story and part 2-story<sup>1</sup> dwelling of wood siding exterior construction with 3,682 square feet of living area. The dwelling was constructed in 1962 and has a reported effective age of 1974. Features of the home include a basement, central air conditioning, a fireplace and a 528 square foot attached garage. The property has an approximately 46,790 square foot site and is located in Riverwoods, Vernon Township, Lake County.

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<sup>1</sup> The parties described the subject as a 1-story dwelling. However, the subject has a ground floor area of 754 square feet with an above ground area of 3,682 square feet, suggesting the dwelling is part 2-story. Additionally, the subject's property record card provided by the board of review contains a schematic diagram and dimensions of the improvements depicting the dwelling is a part 1-story and part 2-story design.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located within .96 of mile from the subject property. The comparables have sites that range in size from 39,580 to 92,350 square feet of land area. The comparables are improved with 1-story, 1.5-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,157 to 4,441 square feet of living area. The dwellings were built from 1947 to 1980 with comparables #1, #3 and #4 having reported effective ages of 1972, 1971 and 1950, respectively. Comparable #2 has a crawl space foundation and four comparables each have a basement. Four comparables have central air conditioning. Each comparable has one to three fireplaces and an attached garage ranging in size from 484 to 864 square feet of building area. Comparable #4 has a 320 square foot detached garage and comparable #1 has a flat barn. The comparables sold from March 2020 to July 2021 for prices ranging from \$465,000 to \$580,000 or from \$118.30 to \$175.80 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,142. The subject's assessment reflects a market value of \$632,006 or \$171.65 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 three comparable sales that have the same assessment neighborhood code as the subject and are located within .49 of a mile from the subject property. The comparables have sites that range in size from 79,180 to 101,930 square feet of land area. The board of review reported the comparables are improved with 1-story<sup>2</sup> or 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,402 to 3,579 square feet of living area. The dwellings were built in either 1966 or 1971 with comparable #2 having a reported effective age of 1985. The comparables each have a basement or a lower level, two of which have finished area. Each comparable has central air conditioning, two or three fireplaces and an attached garage ranging in size from 644 to 1,080 square feet of building area. Comparable #1 has a stable and a hot tub and comparable #3 has an inground swimming pool. The comparables sold from July 2020 to December 2021 for prices ranging from \$725,000 to \$800,000 or from \$204.81 to \$231.95 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of 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

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<sup>2</sup> The board of review's comparables #1 and #2 have ground floor areas of 896 and 864 square feet and above ground areas of 3,449 and 3,579 square feet, respectively, suggesting the dwellings are part 2-story.

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 suggested comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences from the subject in site size, dwelling size, design, age and/or features. Nevertheless, the Board has given less weight to the appellant's comparables #1 through #4, as comparable #1 has a flat barn, not a feature of the subject and comparables #2, #3 and #4 differ from the subject in dwelling size and/or age. Furthermore, the appellant's comparable #2 lacks central air conditioning, a feature of the subject. The Board has given reduced weight to board of review comparables #1 and #3 due to their finished basement/lower level areas, not a feature of the subject. In addition, board of review comparable #1 has a stable and board of review comparable #3 has an inground swimming pool, neither of which are features of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #5 and board of review comparable #2, which are relatively similar to the subject in location and overall, more similar to the subject in dwelling size, age and some features. These two comparables sold in July 2021 and July 2020 for prices of \$580,000 and \$733,000 or for \$157.35 and \$204.81 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$632,006 or \$171.65 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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:

September 19, 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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