



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

APPELLANT: Vernon Ahlstrand
DOCKET NO.: 15-02243.001-R-1
PARCEL NO.: 10-19-402-007

The parties of record before the Property Tax Appeal Board are Vernon Ahlstrand, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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: \$43,049
IMPR.: \$90,271
TOTAL: \$133,320

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 2015 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 2-story dwelling of brick exterior construction built in 1987. The dwelling contains 3,087 square feet of living area. Features of the home include a full basement with finished area, central air conditioning, 2 fireplaces and a 781 square foot garage. The subject's site is approximately 114,558 square feet in size. The subject property is 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 an appraisal estimating the subject property had a market value of \$515,000 or \$166.83 per square foot of living area as of October 3, 2009. The appraiser analyzed five comparables which sold or were active listings in 2008 or 2009. In a brief, the appellant's counsel references an appraisal valuing the subject at \$385,000 and claims the current assessment is excessive. No copy of this purported appraisal was provided. Based on this

evidence, the appellant requested the subject's assessment be reduced to \$128,333 or a market value of \$385,000 at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$133,320. The subject's January 1, 2015 assessment reflects an estimated market value of \$401,808 or \$130.16 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Lake County of 33.18%. as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted four comparables. These comparables are described as 1.5-story or 2-story dwellings of brick or frame exterior construction built between 1977 and 1997 and ranging in size from 2,752 to 3,620 square feet of living area. They feature full basements, two with finished area. They have central air conditioning, 1-3 fireplaces and garages that range in size from 596 to 900 square feet of building area. They are located a distance of .22 to 1.41 miles from the subject. They sold from June 2013 to December 2014 for prices ranging from \$370,000 to \$460,000 or from \$123.70 to \$134.45 per square foot of living area including land. The board of review also submitted a memo citing the appellant's counsel's reference to an appraisal valuing the subject at \$385,000, but reporting the attached appraisal is from 2009 and values the subject at \$515,000.

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 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 Board gave no weight to the appraisal report based on its date of October 15, 2009. The Board also gave no weight to the raw sales and listings in the appraisal which were also dated from 2008 or 2009. The Board finds the best evidence of market value in the record to be board of review comparable #1. This comparable was similar to the subject in location, dwelling size, age, style, and features. It sold proximate in time to the subject's assessment date in December 2014 for a sale price of \$420,000 or \$129.75 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$401,808 or \$130.16 per square foot of living area including land which is below the most similar comparable in the record on a total market value basis and slightly higher than the most similar comparable on a square foot basis. Based on this evidence, the Board finds the subject's assessment is supported and 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.



Chairman



Member



Acting 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: July 21, 2017



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 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 the subsequent year 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.

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.