



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

APPELLANT: Kendall Ehlert  
DOCKET NO.: 15-02375.001-R-1  
PARCEL NO.: 04-29-208-017

The parties of record before the Property Tax Appeal Board are Kendall Ehlert, 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:** \$4,386  
**IMPR.:** \$30,839  
**TOTAL:** \$35,225

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 one-story dwelling of frame construction with 1,344 square feet of living area. The dwelling was constructed in 1964. Features of the home include a full unfinished basement, central air conditioning and a detached 960 square foot garage. The property has a 21,745 square foot site and is located in Zion, Zion 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 that were located in the same neighborhood as the subject property. The comparables have from 6,144 to 21,780 square feet of land area. The comparables are improved with one-story dwellings of frame construction. The dwellings were constructed from 1977 to 1996. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,176 to 1,586 square feet of living area. The comparables sold from January 2014 to April 2015 for prices that ranged

from \$31,000 to \$80,000 or from \$21.06 to \$68.03 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$25,085.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$35,225 was disclosed. The subject's assessment reflects a market value of \$106,163 or \$78.99 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.

The board of review presented information on three comparable sales that were located in the same neighborhood as the subject property. The comparables have from 8,940 to 16,296 square feet of land area. The comparables are improved with one-story dwellings of frame or brick construction. The dwellings were constructed from 1958 to 1961. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 936 to 1,634 square feet of living area. The comparables sold from September to December 2014 for prices that ranged from \$100,000 to \$104,500 or from \$61.20 to \$109.51 per square foot of living area, land included. 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 parties presented sale prices for eight comparable properties. The Board finds that all of the comparables submitted were one-story dwellings that were located in the same neighborhood as the subject. Nevertheless, the Board gave less weight to the four of the comparables submitted by the appellant. The appellant's comparables #1, #2, #4 and #5 were significantly newer than the subject and received less weight in the Board's analysis.

The Board finds the best evidence of market value in the record to be the appellant's comparable #3 and the comparables submitted by the board of review. The appellant's comparable #3 was most similar to the subject in living area, and the board of review comparables were most similar to the subject in age. These four comparables sold from May to December 2014 for prices ranging from \$59,100 to \$104,500 or from \$48.60 to \$109.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$106,163 or \$78.99 per square foot of living area, including land, which is within the market value on a per square foot basis of the best comparable sales in this record. Based on this record, the Board finds the appellant was not able to demonstrate that the subject was overvalued 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.



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: August 18, 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.