



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

APPELLANT: Robert Sundelin
DOCKET NO.: 15-03513.001-R-1
PARCEL NO.: 14-17-200-004

The parties of record before the Property Tax Appeal Board are Robert Sundelin, the appellant; 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: \$29,185
IMPR.: \$71,084
TOTAL: \$100,269

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 brick construction with 1,830 square feet of living area. The dwelling was constructed in 1978. Features of the home include full unfinished basement, a fireplace and a garage containing 725 square feet of building area. The property has an 80,525 square foot site and is located in Lake Zurich, Ela Township, Lake County.

Robert Sundelin appeared before the Property Tax Appeal Board contending a contention of law as the basis of the appeal.¹ The appellant did not dispute the improvement assessment. In support of this legal argument, the appellant submitted a brief arguing that the subject parcel's trees have been infected with the "emerald ash borer" and pursuant to 505 Illinois Compiled Statutes 90/1 that these trees must be taken down and disposed of properly. The appellant

¹ A consolidated hearing was held under Docket No. 15-03512.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

submitted a quote to remove the rest of the trees in two additional phases. The appellant already had a great number of trees removed for \$6,900 which includes both parcels. The appellant did not submit any evidence to show a monetary value of the lot prior to the loss and after the removal of the infected trees. The appellant did not cite any statutory authority or case law to support the contention of law. The appellant requested that his assessment be reduced to \$18,053.

Under cross-examination, Sundelin testified that the statute submitted does not contain any reference to the assessment being adjusted based on the diseased trees. The statute only references the owner's obligation to the removal and discarding of the diseased trees. The appellant testified that he has not had an appraisal completed for his property to indicate a market value before or after the destruction by the "emerald ash borer" disease.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,269. The subject's assessment reflects a market value of \$302,197 or \$165.14 per square foot of living area land included when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$29,185 or \$0.36 per square foot of land area. Representing the board of review was John Paslawsky. Paslawsky called Ela Township Deputy Assessor Penny Herr as a witness to testify regarding the evidence she prepared on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables which included sale information on three of the comparables. The comparable sales are for improved properties. The comparables are located within 1.107 miles from the subject property. The comparables have lot sizes ranging from 36,408 to 84,666 square feet of land area. The comparables have land assessments ranging from \$23,884 to \$33,457 or from \$0.38 to \$0.66 per square foot of land area. Based on this evidence, the board of review requested that the assessment be confirmed.

Under cross examination, Herr testified that the township does not assess wooded lots differently than non-wooded lots.

Conclusion of Law

The appellant's appeal was based on a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code § 1910.63.

The Board finds that the appellant cited no statutory authority or case law that would demonstrate that the subject's assessment was incorrect. In addition, the appellant submitted no market value evidence showing the subject's assessment was incorrect.

The board of review submitted four equity comparables for the Board's consideration. The comparables have land assessments ranging from \$23,884 to \$33,457 or from \$0.38 to \$0.66 per square foot of land area. The subject property has an assessment of \$29,185 or \$0.36 per square foot of land area, which falls within the range on the land assessment and below the range on an assessment per square foot basis of the only assessment information submitted. The Board finds that the board of review submitted three comparable sales, but the sales were improved sales and not vacant land sales. Based on this evidence the Board finds 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: April 21, 2020



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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APPELLANT

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COUNTY

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