



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

APPELLANT: David Tollstam  
DOCKET NO.: 17-01746.001-R-1  
PARCEL NO.: 09-28-103-007

The parties of record before the Property Tax Appeal Board are David Tollstam, 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:** \$9,120  
**IMPR.:** \$20,631  
**TOTAL:** \$29,751

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 2017 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 wood siding exterior construction with 1,136 square feet of living area. The dwelling was constructed in 1930 but has an effective age of 1980 due to remodeling in 1990. Features of the home include a part crawl space and part concrete slab foundation, central air conditioning and a fireplace. The property has a 6,750 square foot site and is located in Island Lake, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located within .94 of a mile of the subject property. The comparables have sites ranging in size from 5,250 to 36,875 square feet of land area. The comparables consist of one, one and one-half story dwelling and five, one-story dwellings of brick, aluminum or vinyl siding exterior construction ranging in size from 960 to 1,167 square feet of living area. The dwellings were constructed from 1924 to 1941.

Comparables #2, #3 and #5 have effective ages of 1964, 1980 and 1959, respectively. One comparable features an unfinished basement, four comparables have central air conditioning and four comparables each have a garage ranging in size from 180 to 528 square feet of building area. The comparables sold from June 2014 to July 2016 for prices ranging from \$32,000 to \$85,000 or from \$32.13 to \$72.84 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 \$29,751. The subject's assessment reflects a market value of \$89,747 or \$79.00 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum critiquing the appellant's comparables. The board of review asserted the appellant's comparable sale #4 was a transfer between relatives and provided a copy of the PTAX-203 Illinois Real Estate Sales Declaration disclosing the property was not advertised for sale and the transfer was through an Administrator's Deed with the buyer and seller shown as David J. Suchor. The board of review also noted the appellant's comparable sale #5 was a HUD foreclosure sale.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .92 of a mile of the subject property, with one comparable also being utilized by the appellant. Board of review comparable #1 and the appellant's comparable #2 are the same property. The comparables have sites ranging in size from 10,000 to 16,875 square feet of land area. The comparables were improved with one-story dwellings of vinyl siding exterior construction ranging in size from 700 to 1,100 square feet of living area. The dwellings were constructed from 1925 to 1940. The comparables #2 through #5 have effective ages ranging from 1957 to 1965. None of the comparables have a basement, one comparable has central air conditioning and two comparables each have a garage containing 308 or 528 square feet of building area. The comparables sold from July 2015 to September 2016 for prices ranging from \$77,500 to \$120,000 or from \$70.45 to \$131.87 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 construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparable sales for the Board's consideration as one comparable was utilized by both parties. The Board finds the appellant's comparables #1, #3 and #6, along with board of review comparable #2 had sales that occurred in 2014 and 2015 which are dated and less likely to be indicative of the subject's market value as of the January 1,

2017 assessment date. Less weight was given to appellant's comparable sale #4 as the PTAX-203 submitted by the board of review indicated the property was not advertised for sale, thus the Board finds the sale failed to meet one of the key fundamental element of an arm's length transaction reflective of market value.

The Board finds the best evidence of market value to be the parties' common comparable, the appellant's comparable #5 and comparables #3 and #4 submitted by the board of review. These comparables sold more proximate in time to the January 1, 2017 assessment date and are similar to the subject in location, dwelling size, design and age. These comparables sold from February to September 2016 for prices ranging from \$46.11 and \$131.87 per square foot of living area, including land. Removing the high and low sale prices as they appear to be outliers, results in the remaining sale prices of \$70.45 and \$91.99 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$79.00 per square foot of living area, including land, which is supported by the best comparable sales in the record on a square foot basis. After considering necessary adjustments to the comparable sales for differences, when compared to the subject, the Board finds no reduction in the subject's assessment is 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: May 26, 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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