



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

APPELLANT: Robert Sundelin
DOCKET NO.: 18-02424.001-R-1
PARCEL NO.: 14-17-200-005

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 **a reduction** 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: \$14,886
IMPR.: \$0
TOTAL: \$14,886

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 2018 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 a vacant parcel with approximately two acres of land area. The property is located in Lake Zurich, Ela Township, Lake County.¹

The appellant marked contention of law and recent appraisal as the bases of the appeal. The appellant indicated on the appeal form that the subject property was purchased in approximately 1990 for a price of \$67,500. The appellant submitted a written narrative contending that the assessment of the subject property has “jumped to 1/3 of the sale price.” The appellant contends this increase is in violation of section 10-440 of the Property Tax Code (35 ILCS 200/10-440), which relates to the sale or transfer of land subject to an approved conservation management plan under the Conservation Stewardship Law. The appellant contends this law make sense because there are “few vacant building lots” being sold, which leads to inflated prices.

¹ The Property Tax Appeal Board takes notice that a companion appeal was filed by the appellant on an adjacent parcel under Docket No. 18-02425.001-R-1, in which the appellant contested the assessment of the land.

The appellant also contends the transaction when he purchased the subject lot was not arm's length. He asserted the lot had not been advertised and this was the only lot he was interested in buying because he did not want a builder to fill in the area which floods and cause his home to have flooding problems. The appellant stated that he knew he was paying too much but "figured a bird in the hand is worth two in the bush." He also explained he did not expect the Ela Township Assessor to use the sale price of \$67,500 to determine the minimum assessment.

The appellant also stated that in 2002 Lake County did a study of the property and found a large area of wetlands, however, the assessment was not reduced for this area. He contends that flood plain land has a record of selling for \$2,000 per acre but this requires the local government to buy the property. However, since the subject's area is relatively small and has no public access, he did not think any government would be interested in such a purchase. The appellant also explained at the board of review appeal, the assessor's representative thought that \$2.00 per square foot was a nice number for regular land but did not indicate that any justification was available. The appellant explained that he had a licensed appraiser appraise the subject lot, but the appraiser did not evaluate whether the wetlands might make it impossible to build on the land.

The appellant expounded that, assuming the subject lot can be built upon, a reasonable assessment would be to start with the 1991 assessment, multiply the assessment by 177.91% to account for inflation and multiply the product by 36.02%, which is the percent of the land that is not in either the wetland/flood plain nor the right-of-way. Using this formula, the appellant calculated the revised assessment to be \$3,949. Included with the appellant's submission was a copy of the assessment notices for the subject property from 1992 through 2018.

The appellant also submitted an appraisal of the subject property prepared by Henry M. Jung, an Illinois Certified Residential Real Estate Appraiser. The appraiser described the subject property as having approximately 71,205 square feet of land area. The appraiser also indicated that 42,142 square feet of the subject property is in wetland. In his comments, the appraiser stated the east exposure of the subject site nearest to the Midlothian Road access point appears to be a wetland that is not buildable and considered detrimental to the subject site's marketability and market value. The appraiser further stated that after analyzing the FEMA flood maps for the subject, he determined the east end of the subject site might receive water drainage/flood water. He also asserted that water appears to pool and/or form a wetland near the low-lying area towards the eastern and southern section of the site. The appraiser further explained that the site to the south is composed of township soccer fields that are often deluged with water runoff; therefore, it was determined the subject partially lies in a wetland/flood plain, which is considered detrimental to the subject site's marketability.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales and two listings composed of vacant sites ranging in size from 43,560 to 80,856 square feet of land area. The comparables are located from .32 to 4.05 miles from the subject property. The sales or list dates occurred from March 2018 to October 2018 for prices ranging from \$34,500 to \$128,000 or from \$.45 to \$2.84 per square foot of land area. The appraiser adjusted the comparables for such factors as site/view, school/view, wetland and for being an active listing. The comparables have adjusted prices

ranging from \$34,500 to \$91,000. The appraiser estimated the subject property had a market value of \$45,000 as of October 27, 2018.

Based on this evidence the appellant requested the subject's assessment be reduced to \$3,949.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,669. The subject's assessment reflects a market value of \$71,551, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue. The board of review submitted a copy of the subject's property record card disclosing the appellant purchased the subject property in September 1991 for a price of \$67,500. Additionally, the property record card described the subject site as containing 42,142 square feet of wetlands.

The board of review submitted a copy of the subject's site map depicting the parcel as having 79,609 square feet of land area. The adjacent parcel identified by parcel number 14-17-200-004 with 81,351 square feet of land area was also depicted on the map. The board of review was willing to stipulate to a market value of \$45,000 based on the appellant's recent appraisal.

The appellant rejected the board of review offer to stipulate contending the board of review was not following the law.

Conclusion of Law

The appellant raises, in part, a contention of law in support of the argument the subject's assessment should be reduced. When a contention of law is raised, unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case shall be the preponderance of the evidence. (See 5 ILCS 100/10-15). The rules of the Property Tax Appeal Board do not provide for the standard of proof when a contention of law is raised; therefore, the standard of proof is a preponderance of the evidence. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board gives no weight to the appellant's contention of law argument. The only statute referenced by the appellant as being violated by the Lake County assessment officials is section 10-440 of the Property Tax Code (35 ILCS 200/10-440). The Board finds; however, this section is not applicable to the assessment of the subject property. Section 10-440 of the Property Tax Code concerns the continued preferential valuation of land under the Conservation Stewardship Law upon the sale or transfer of unimproved land unless there is a change in use. Furthermore, the "managed land" under the Conservation Stewardship Law means unimproved land of 5 contiguous acres that is subject to a conservation management plan approved by the Department of Natural Resources (see 35 ILCS 200/10-405). There was no showing that the subject property was the subject matter of a conservation management plan approved by the Department of Natural Resources, was part of 5 contiguous acres or getting the preferential assessment allowed by the Conservation Stewardship Law. The Board finds that the appellant's contention that section 10-440 of the Property Tax Code is applicable is misplaced.

The appellant also 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$45,000. The subject's assessment reflects a market value of \$71,551, which is above the best evidence of market value in the record. A review of the appraisal disclosed that the appellant's appraiser was aware of and considered the fact the subject property is impacted by wetlands and/or is located in a flood plain in arriving at his estimate of market value, issues raised by the appellant. The board of review presented no alternative market data and was willing to accept the appraised value presented by the appellant. The Board further finds the appellant's purchase of the subject site in 1991 for \$67,500 was not relevant in establishing the market value of the subject property as of January 1, 2018 due to the passage of time. Based on this record, the Board finds the subject property had a market value of \$45,000 as of the assessment date at issue. Since market value has been established the 2018 three-year average median level of assessments for Lake County of 33.08% as determined by the Illinois Department of Revenue shall apply.

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: October 20, 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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