



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

APPELLANT: Robert Sundelin
DOCKET NO.: 18-02425.001-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 **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: \$15,184
IMPR.: \$78,011
TOTAL: \$93,195

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 is improved with a one-story dwelling of brick exterior construction with 1,830 square feet of living area. The dwelling was built in 1978. Features of the home include a full basement, one fireplace and an attached two-car garage with 725 square feet of building area. The property has a site with approximately 81,351 square feet of land area and is located in Lake Zurich, Ela Township, Lake County.¹

The appellant marked a contention of law as the basis of the appeal and is challenging the assessment of the subject's land. The appellant did not request any reduction to the subject's improvement assessment. In support of the contention of law argument the appellant asserted that he found a State law that prohibited the revaluing a piece of property based on its sale. To support this statement the appellant submitted a copy of section 10-440 of the Property Tax Code

¹ The Property Tax Appeal Board takes notice that the appellant filed a companion appeal on an adjacent parcel identified by parcel number (PIN) 14-17-200-005 in Docket Number 18-02424.001-R-1.

(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 submitted a written narrative contending that if you examine a graph he submitted, the assessment of the subject property “jumped up to 1/3 of the sale price of the adjacent parcel (14-17-200-005) in 1994.” He further asserted that in 1991 neither Lake County nor Ela Township knew of any flood plain or wetlands on the property. The appellant contends that looking at 2017, Ela Township was not able to evaluate land values and the corresponding market value would be \$224,175 for a single building lot in unincorporated Lake County. The appellant asserted that at this point it was known that only 42.624% of the subject’s approximate two acres was not flood plain, wetlands or right-of-way. The appellant contends that with the requirement of well and septic, only a three-bedroom house was built on the subject site. He averred that the subject property is across the street from a neighborhood which started out as summer cottages but transitioned to year-round living. He explained that a house directly across the street fell into such condition it had to be torn down. The appellant stated that in 2002, Lake County with Lake Zurich, determined the extent of wetlands on the subject property, the Ela Township Assessor was informed of this, however, the assessment never dropped.

The appellant expounded that the proper assessment would be to start with the 1991 assessment, multiply the assessment by 177.91% to account for inflation and multiply the product by 42.624%, which is the percent of regular land. Using this formula, the appellant calculated the revised assessment to be \$6,128. The appellant contends the sale of wetlands is normally \$2,000 per acre but this requires a local government willing to buy it. Included with the appellant’s submission was a copy of the assessment notices for the subject property from 1992 through 2018.

The board of review submitted a copy of the subject’s site map depicting the parcel as having 81,351 square feet of land area. The adjacent parcel identified by parcel number 14-17-200-005, which was the subject matter of the companion appeal (Docket No. 18-02424.001-R-1), was also depicted on the map. The board of review was willing to stipulate to a market value of \$45,557 based on the appellant’s recent vacant land appraisal submitted in Docket No. 18-02424.001-R-1.²

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 a contention of law in support of the argument the subject’s land 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

² The Property Tax Appeal Board takes notice that in Docket No. 18-02424.001-R-1, it found the best evidence of market value to be the appraisal of the property submitted by the appellant finding the vacant parcel had a market value of \$45,000 as of October 27, 2018, and accordingly reduced the assessment.

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 in the instant appeal is misplaced.

Alternatively, the appellant did not provide any objective market data to challenge the subject's land assessment.

However, the Board further finds that the Lake County Board of Review was willing to stipulate to a revised market value for the subject land of \$45,557, which is less than the market value reflected by the subject's 2018 land assessment, based on a vacant land appraisal submitted by the appellant in a companion appeal of a vacant adjacent parcel (Docket No. 18-02424.001-R-1) in which the appraiser estimated the property had a market value of \$45,000. The Board takes notice that in the companion appeal it found that the best evidence of market value was the appellant's appraisal in which the appraiser gave due consideration to the wetlands and flood plain issues raised by the appellant. Additionally, upon review of the copy subject's property record card submitted by the board of review, the subject's land is described as including 36,939 square feet of wetlands, indicating the assessment officials acknowledge the wetlands issue on the site. Based on this record and taking notice of the companion appeal, the Property Tax Appeal Board finds the land assessment proposed by the board of review is appropriate and a reduction to the subject's land 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. 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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COUNTY

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