



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

APPELLANT: Pentti Kulmala
DOCKET NO.: 19-04983.001-R-1
PARCEL NO.: 12-17-212-004

The parties of record before the Property Tax Appeal Board are Pentti Kulmala, 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: \$33,647
IMPR.: \$134,609
TOTAL: \$168,256

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 2019 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 tri-level dwelling of wood siding exterior construction with 2,309 square feet of above grade living area. The dwelling was constructed in 1979. Features of the home include a lower level with finished area and a 576 square foot garage.¹ The property has an 11,050 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables, three of which included recent sale information. Comparable #4 lacks recent sale information and shall not be further analyzed or discussed. The three comparable sales are located from 0.02 of a mile to 1.60 miles from the subject property. The comparables have sites that range in size from 10,200 to 10,970 square

¹ The Board finds the best description of the subject property was reported in the subject's property record card submitted by the board of review.

feet of land area and are improved with tri-level or split-level dwellings of wood siding or brick and wood siding exterior construction that range in size from 1,813 to 2,162 square feet of above grade living area. The dwellings were built from 1942 to 1968. Two comparables are reported to have lower levels with finished area and two comparables are reported to have basements. Each comparable has one or two fireplaces and a garage ranging in size from 440 to 615 square feet of building area. Two comparables have central air conditioning. The properties sold from March 2018 to June 2019 for prices ranging from \$345,000 to \$455,000 or from \$159.57 to \$250.97 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$140,065 which reflects a market value of \$420,237 or \$182.00 per square foot of above grade living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,256. The subject's assessment reflects a market value of \$511,572 or \$221.56 per square foot of above grade living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on two comparable which are duplicates of the appellant's comparables #2 and #1, respectively, which were previously described. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains three comparable sales for the Board's consideration, as two of the properties were common to both parties. The Board gives less weight to the appellant's comparable #3 which is 37 years older in age than the subject property.

The Board finds the best evidence of market value to be the two common comparables which are more similar to the subject in location and design. The Board finds each dwelling is older in age and has varying degrees of similarity to the subject in dwelling size and features. These comparables sold in March and May 2018 for prices of \$455,000 and \$352,500 or \$250.97 and \$188.30 per square foot of above grade living area, land included, respectively. The subject's assessment reflects a market value of \$511,572 or \$221.56 per square foot of above grade living area, including land, which is greater than the two best comparable sales on an overall basis and bracketed by the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences from the subject, such as age and dwelling size, the Board finds a preponderance of the evidence does not support a reduction in the subject's assessment.

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:

February 15, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Pentti Kulmala, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085