



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

APPELLANT: Ulf Tollemar
DOCKET NO.: 20-05733.001-R-1
PARCEL NO.: 16-25-309-046

The parties of record before the Property Tax Appeal Board are Ulf Tollemar, 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: \$80,316
IMPR.: \$291,751
TOTAL: \$372,067

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 2020 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 2-story dwelling of brick exterior construction with 3,640 square feet of living area. The dwelling was constructed in 2002. Features of the home include a walkout basement with finished area, central air conditioning, one fireplace, and a 500 square foot garage. The property has a 11,480 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 1.09 to 2.00 miles from the subject. The comparables have sites ranging in size from 9,190 to 13,020 square feet of land area and are improved with 2-story dwellings of brick, Dryvit, or wood siding and brick exterior construction that were built from 1993 to 2004. The dwellings range in size from 3,515 to 3,862 square feet of living area. The comparables each have a basement with finished area, central air

conditioning, a fireplace and a garage ranging in size from 420 to 600 square feet of building area. The comparables sold in July or November 2018 for prices ranging from \$750,000 to \$910,000 or from \$199.89 to \$258.89 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 \$372,067. The subject's assessment reflects a market value of \$1,117,654 or \$307.05 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from .16 to 1.21 miles from the subject. The comparables have sites ranging in size from 9,250 to 17,820 square feet of land area and are improved with 2-story or 2.5-story dwellings of stone, brick, wood siding, or wood siding and stucco exterior construction that were built from 1992 to 2018. Comparable #5 has an effective year built of 2005. The dwellings range in size from 3,161 to 4,872 square feet of living area. Features of each comparable include a basement with finished area, central air conditioning, and a garage ranging in size from 500 to 802 square feet of building area. Four comparables each have one to three fireplaces. The comparables sold from April 2018 to October 2019 for prices ranging from \$1,140,000 to \$1,480,000 from \$262.52 to \$468.21 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 record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #1 due to their sale dates occurring from April to November 2018 which are less proximate in time to the January 1, 2020 assessment date than the other sales in the record. The Board gives less weight to board of review comparables #4 and #5 which are considerably larger in dwelling size when compared to the subject. The Board finds the best evidence of market value to be board of review comparables #2 and #3 which sold proximate in time to the assessment date at issue and are relatively similar to the subject in dwelling size, age and features. These comparables sold in July and September 2019 for prices of \$1,140,000 and \$1,200,000 or for \$304.26 and \$319.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,117,654 or \$307.05 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record on price per square foot and falls below on overall market value. Therefore, after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and no reduction in the subject's 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:

April 18, 2023



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

Ulf Tollemar, 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