



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

APPELLANT: Daniel Stromsland
DOCKET NO.: 23-00576.001-R-1
PARCEL NO.: 02-25-308-023

The parties of record before the Property Tax Appeal Board are Daniel Stromsland, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$17,266
IMPR.: \$98,450
TOTAL: \$115,716

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 2023 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 wood siding exterior construction with 2,518 square feet of living area. The dwelling was built in 1999 and is approximately 24 years old. Features of the home include a partially finished basement, central air conditioning, a fireplace, and a 400 square foot garage. The property has an approximately 12,632 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis containing information on nine equity comparables located within a .30 of a mile from the subject and in the same neighborhood code as the subject property. The comparables consist of 2-story dwellings of wood siding exterior construction ranging in size from 2,472 to 2,538 square feet of living area and ranging in age from 25 to 27 years old. Each comparable features an unfinished

basement, central air conditioning, and a garage containing either 400 or 496 square feet of building area. Eight homes each have a fireplace. The comparables have improvement assessments that range from \$88,400 to \$91,680 or from \$35.25 to \$36.14 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,716. The subject property has an improvement assessment of \$98,450 or \$39.10 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on four equity comparables located within .26 of a mile from the subject and within the same neighborhood code as the subject property. The comparables consist of 2-story dwellings of wood siding exteriors ranging in size from 2,376 to 2,528 square feet of living area. The homes are either 24 or 25 years old. Each comparable features a partially finished basement, central air conditioning, a fireplace, and a garage ranging in size from 434 to 496 square feet of building area. In addition, two comparables each feature an inground swimming pool with one also having a gazebo. The comparables have improvement assessments that range from \$97,239 to \$102,536 or from \$38.46 to \$42.19 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of thirteen equity comparables for the Board's consideration. The Board gives reduced weight to appellant's comparables based on each of homes lacking finished basement area which is a feature of the subject dwelling. The Board also gives reduced weight to board of review comparables #1 and #3 due their inground swimming pool and/or gazebo amenities which the subject property lacks.

The Board finds the best evidence of uniformity to be board of review comparables #2 and #4 which are overall most similar to the subject in terms of location, design, age, dwelling size, and features such as finished basement area. The best comparables in the record have improvement assessments of \$97,239 and \$97,328 or \$38.46 and \$40.96 per square foot of living area. The subject's improvement assessment of \$98,450 or \$39.10 per square foot of living area is bracketed by the best comparables in this record on a per square foot of living area basis.

After considering adjustments to the best comparables in this record for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not 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: _____

November 19, 2024



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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