



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

APPELLANT: Deborah L. Kronenberger
DOCKET NO.: 16-04874.001-R-1
PARCEL NO.: 16-27-109-020

The parties of record before the Property Tax Appeal Board are Deborah L. Kronenberger, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$43,394
IMPR.: \$111,382
TOTAL: \$154,776

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 2016 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 two-story dwelling of brick exterior construction with 2,504 square feet of living area. The dwelling was constructed in 1952. Features of the home include a 582 square foot basement with 465 square feet of finished area, central air conditioning, a fireplace and a 1,034 square foot garage. The property has a 9,337 square foot site and is located in Highland Park, Moraine 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 information on eight equity comparables located within .32 of a mile from the subject. The comparables consist of two-story dwellings that were built from 1942 to 1958. The dwellings range in size from 2,160 to 2,747 square feet of living area. Features include basements ranging in size from 524 to 1,958 square feet of building area. The appellant did not include any data concerning other amenities such as

finished basement area, air conditioning, fireplaces and/or garages for the comparables. The comparables have improvement assessments ranging from \$75,654 to \$110,030 or from \$28.52 to \$40.10 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$71,407 or \$28.52 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,776. The subject property has an improvement assessment of \$111,382 or \$44.48 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .347 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction that were built between 1949 and 1962. The homes range in size from 2,415 to 2,448 square feet of living area. Three of the homes have basements ranging in size from 448 to 1,200 square feet, one of which has 960 square feet of finished area. Each dwelling has central air conditioning and a garage ranging in size from 253 to 616 square feet of building area. Three of the comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$97,358 to \$128,759 or from \$40.31 to \$53.03 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant asserted that board of review comparables #1, #2 and #4 are each located in a different neighborhood than the subject. Counsel further argued that 8 of 9 or 89% of the "acceptable" comparables presented support a reduction in the subject's assessment.

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 presented a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2, #4, #6 and #8 along with board of review comparables #2 and #3 due to either their lack of a basement or a basement that is much larger than the subject basement of 582 square feet of building area.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #5 and #7 along with board of review comparables #1 and #4. Each of these comparables are similar to the subject in age, dwelling size, basement and some features. These comparables had improvement assessments that ranged from \$85,453 to \$109,041 or from \$36.96 to \$44.54 per square foot of living area. The subject's improvement assessment of \$111,382 or \$44.48 per

square foot of living area falls above the range established by the best comparables in this record in terms of improvement assessment and within the range on a per-square-foot basis. After considering necessary adjustments for differences such as the subject's garage of 1,034 square feet of building area, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: August 18, 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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