



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

APPELLANT: Loren Kramer
DOCKET NO.: 17-03626.001-R-1
PARCEL NO.: 17-31-302-126

The parties of record before the Property Tax Appeal Board are Loren Kramer, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$111,480
IMPR.: \$184,468
TOTAL: \$295,948

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 2017 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 3,927 square feet of living area. The dwelling was constructed in 1937 but has an effective age of 1952 due to remodeling and additions. Features of the home include an unfinished partial basement, central air conditioning, two fireplaces and a 352 square foot garage. The property has a 14,706 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of stone or brick exterior construction ranging in size from 3,222 to 3,756 square feet of living area. The dwellings were constructed from 1930 to 1951 and have effective ages ranging from 1934 to 1959. The comparables each feature an unfinished

basement, central air conditioning, one or two fireplaces and a garage ranging in size from 200 to 484 square feet of building area. The comparables have improvement assessments ranging from \$109,785 to \$152,868 or from \$34.07 to \$40.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$295,948. The subject property has an improvement assessment of \$184,468 or \$46.97 per square foot of living area.

In response to the appeal, the board of review critiqued the comparables submitted by the appellant. In addition, the board of review provided copies of the Multiple Listing Service (MLS) sheets associated with the sales of the appellant's comparables #2 and #3 which disclosed comparable #2 sold as a short sale in July 2015 for a price of \$370,000 and comparable #3 sold in August 2017 for a price of \$467,500 prior to its rehab and subsequent to its 2018 rehab for a price of \$940,000 in August 2018.¹

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of stone, brick or wood siding exterior construction ranging in size from 3,179 to 3,644 square feet of living area. The dwellings were built from 134 to 1947. Four comparables have effective ages ranging from 1948 to 1957. The comparables each feature a basement with two having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 517 square feet of building area. The comparables have improvement assessments ranging from \$188,685 to \$211,229 or from \$53.19 to \$59.35 per square foot of living area. As part of its submission, the board of review provided building permits issued by the City of Highland Park associated with the 2009 and 2014 alterations/additions made to the subject property with values of \$65,000 and \$45,000, respectively. The board of review also provided property record cards of the subject and its comparables. Based on this evidence, the board of review requested that the subject's assessment be sustained.

Conclusion of Law

The appellant 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 eight suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their smaller dwelling

¹ The Board gives no weight to the sales of the appellant's comparables #2 and #3 as they do not address the appellant's inequity argument.

size or older effective age when compared to the subject. The Board also gave less weight to board of review comparables #3 and #5 which differ from the subject in dwelling size and/or feature a finished basement, unlike the subject.

The Board finds the remaining four comparables are most similar to the subject in location, dwelling size, design, effective age and features. These comparables have improvement assessments ranging from \$34.29 to \$54.70 per square foot of living area. The subject property has an improvement assessment of \$46.97 per square foot of living area, which falls within the range established by the best comparables in the record. Based on this record 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 based on inequity 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: July 21, 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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