



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

APPELLANT: Deborah L. Kronenberger  
DOCKET NO.: 17-03733.001-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 attorney Jessica Hill-Magiera 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:** \$45,581  
**IMPR.:** \$116,996  
**TOTAL:** \$162,577

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 and part one-story dwelling of brick construction with 2,504 square feet of living area. The dwelling was constructed in 1952 with an addition in 2004. The dwelling has a 582 square foot basement with 465 square feet of finished area, a lower level with 600 square of finished area, central air conditioning, one fireplace and an attached garage with 506 square feet of building area. The property also has a detached garage with 528 square feet of building area. 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 ten equity comparables improved with two-story dwellings that range in size from 1,944 to 2,747 square feet of living area. The homes were built from 1942 to 1958. Each comparable has a basement

ranging in size from 524 to 1,363 square feet of building area. The comparables have improvement assessments ranging from \$79,467 to \$115,576 or from \$29.95 to \$42.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$75,004 or \$29.95 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 \$162,577. The subject property has an improvement assessment of \$116,996 or \$46.72 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 improved with two-story dwellings with wood siding or brick exteriors that range in size from 2,413 to 2,612 square feet of living area. The comparables were built in 1949 and 1977. The board of review reported its comparable #4 had an effective age of 1975 due to additions in 2003 and 2005. It also indicated the subject property has an effective age of 1975 due to a 2004 addition. The subject's property record card reported a building permit was issued in March 2004 in the amount of \$170,000.

Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 528 square feet of building area. These properties have improvement assessments ranging from \$103,462 to \$135,248 or from \$42.88 to \$55.70 per square foot of living area.

In rebuttal the board of review asserted that the appellant did not take into account the subject's substantial recent expansion and no assessment information was provided by the appellant about garage area.

The board of review requested the assessment be sustained.

In rebuttal the appellant's counsel argued each of the board of review comparables is 23 or 25 years newer than the subject property and not comparable.

### **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 Board gives less weight to the appellant's comparables due to the fact there was a lack of information with respect to features of the comparables such as central air conditioning, number of fireplaces and garage area, which would allow the Board to better determine their similarity to the subject dwelling. Additionally, the appellant did not consider or acknowledge the addition to the subject dwelling that occurred in 2004. The Board finds the best evidence of assessment equity to be board of review comparables. Although three of these comparables are newer than

the subject home, the Board finds the addition in 2004 resulted in the subject having an effective age similar to these comparables. Additionally, copies of the photographs of the subject dwelling and the board of review comparables depict the subject dwelling as being equivalent if not superior to these homes in condition. The board of review comparables are relatively similar to the subject property in features with the exception none has the additional garage area the subject property has. These comparables have improvement assessments that range from \$103,462 to \$135,248 or from \$42.88 to \$55.70 per square foot of living area. The subject's improvement assessment of \$116,996 or \$46.72 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after giving due consideration to the subject's effective age and additional garage area in relation to the comparables, 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: June 16, 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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APPELLANT

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COUNTY

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