



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

APPELLANT: Timothy Conron  
DOCKET NO.: 17-03894.001-R-1  
PARCEL NO.: 17-31-302-114

The parties of record before the Property Tax Appeal Board are Timothy Conron, 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 a reduction 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:** \$104,089  
**IMPR.:** \$120,911  
**TOTAL:** \$225,000

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 construction with 3,245 square feet of living area. The dwelling was built in 1927. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached one-car garage with 231 square feet of building area. The property has a 14,989 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends in part overvaluation as the basis of the appeal. In support of this argument the appellant disclosed the subject property was purchased in January 2015 for a price of \$565,000. The appellant identified the seller as Ila Joan Goldstein and indicated the parties were not related. The appellant further disclosed the property was sold through a Realtor and had been advertised in the Multiple Listing Service (MLS) for approximately 5 months. To further document the sale the appellant submitted a copy of the Illinois Real Estate Transfer

Declaration and a copy of the Settlement Statement. Based on this evidence the appellant requested the subject's assessment be reduced to reflect a market value of \$565,000.

The appellant also contends assessment inequity as an alternate basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings with wood siding or stone exteriors that range in size from 3,136 to 3,356 square feet of living area. The dwellings were built from 1938 to 1947. Each home has a basement with one having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 400 to 572 square feet of building area. These properties have improvement assessments ranging from \$83,317 to \$109,785 or from \$24.83 to \$34.07 per square foot of living area. Appellant's comparable #3 was reported to have sold in February 2016 for a price of \$670,000 or \$207.95 per square foot of living area, including land. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$192,911.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$292,910. The subject's assessment reflects a market value of \$883,590 or \$272.29 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$188,821 or \$58.19 per square foot of living area.

In rebuttal the board of review asserted the subject property sold approximately 23 months prior to the assessment date at issue and following the sale a building permit was issued in the amount of \$105,000 and the home was rehabbed. A copy of the building permit was submitted and described the building work type as interior alteration. The board of review also provided a copy of the subject's property record card disclosing the subject property has an effective age/date of construction of 1957 due to the rehab of the home. Additionally, the board of review provided a copy of the MLS listing associated with the subject property that stated the property is, "Ideal for rehabber or family interested in a vintage house which can be renovated to their specific taste." The listing also stated, "Tremendous potential for rehab. Sold as is."

In support of its contention of the correct assessment the board of review submitted information on six comparables improved with two-story dwellings of brick or stone construction that range in size from 3,005 to 3,520 square feet of living area.<sup>1</sup> The homes were built from 1937 to 1958 and have effective ages ranging from 1939 to 1964. Each comparable has a basement with five having finished area, central air conditioning, one to three fireplaces and one or two attached garages ranging in size from 399 to 462 square feet of building area. These properties have sites ranging in size from 9,622 to 25,315 square feet of land area and are located within .555 miles of the subject property. The comparables have improvement assessments ranging from \$173,017 to \$199,971 or from \$56.81 to \$61.50 per square foot of living area. Board of review comparables #1, #3, and #5 sold from September 2014 to August 2016 for prices ranging from \$850,000 to \$923,500 or from \$271.91 to \$286.65 per square foot of living area, land included.

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<sup>1</sup> For ease of understanding board of review comparables identified by permanent index numbers (PINs) 16-36-215-011, 16-36-413-009 and 17-31-300-021 were renumber as comparables 4, 5 and 6, respectively.

In rebuttal the appellant's counsel pointed out that the comparables provided by the board of review have finished basements, additional bathrooms and/or additional fireplaces the subject does not have requiring significant negative adjustments to these homes in relation to the subject property.

### **Conclusion of Law**

The appellant contends in part 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Both the appellant and the board of review acknowledge the subject property was purchased in January 2015 for a price of \$565,000. The evidence provided by the board of review further disclosed that at the time of purchase the subject dwelling was in need of some rehabilitation. The board of review disclosed that a building permit was issued in March 2015 in the amount of \$105,000 for interior alterations. A copy of the building permit provided by the board of review disclosed the type of permit included an electrical permit, HVAC permit, plumbing permit and a roofing permit. Combining the purchase price with the valuation of the building permit results in a total expended on the subject property of \$670,000, or \$206.47 per square foot of living area, including land. Appellant's comparable #3 sold in February 2016 for a price of \$670,000 or \$207.95 per square foot of living area, including land, appears to support the conclusion that the subject's purchase price together with the rehabilitation costs are indicative of the market value of the subject property as of the assessment date.

Other than commenting on the date of sale, the board of review did not call into question the arm's length nature of the transaction. The board of review did provide three comparable sales; however, these sales were in general superior to the subject property with finished basement area, more bathrooms, additional fireplaces and/or larger garages. These superior features would require downward adjustments to the comparables' purchase prices to make them more equivalent to the subject property.

The subject's assessment reflects a market value of \$883,590 or \$272.29 per square foot of living area, land included, which is significantly above the sum of the subject's purchase and rehabilitation costs. Considering this evidence, the Board finds the subject property is overvalued and a reduction in the subject's assessment is justified based on overvaluation.

The appellant also 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). After considering the adjustment to the

subject's assessment based on the overvaluation argument, the Board finds a further reduction based on assessment inequity is not 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: 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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