



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

APPELLANT: Loren Kramer  
DOCKET NO.: 19-06391.001-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 **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:** \$102,408  
**IMPR.:** \$144,937  
**TOTAL:** \$247,345

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 2019 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 brick exterior construction with 4,077 square feet of living area. The dwelling was constructed in 1937, is approximately 82 years old and has an effective age of 1952. Features of the home include an unfinished basement,<sup>1</sup> central air conditioning, two fireplaces and a 434 square foot garage. The property has an approximately 14,710 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 four equity comparables located in the same assessment neighborhood code as the subject. The

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<sup>1</sup> The Board finds the best description of the subject's basement is reported in Section III – Description of Property of the appeal petition which reports the subject's basement as unfinished.

comparables are improved with 2-story or 2.5-story dwellings of brick or stucco exterior construction that range in size from 3,038 to 4,833 square feet of living area. The homes range in age from 81 to 93 years old. Each comparable has a basement, one with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 320 to 552 square feet of building area. The comparables have improvement assessments that range from \$108,571 to \$167,615 or from \$34.68 to \$36.69 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$144,937 or \$35.55 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 \$268,929. The subject has an improvement assessment of \$166,521 or \$40.84 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. As identified in the upper portion of the grid analysis and given that the 2019 assessment of the subject property is not correctly set forth, it appears to the Property Tax Appeal Board that the submission contains assessment details for the 2021 tax year. Since 2021 assessment information is not responsive to a January 1, 2019 assessment appeal, the Board is not able to meaningfully analyze the board of review's equity comparables for this appeal. Based on this 2021 assessment evidence, the board of review requested the subject's 2019 assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #4 which have substantially smaller dwelling sizes when compared to the subject. The Board also gives no weight to the board of review's comparables as the assessment information submitted refers to tax year 2021, whereas the appellant's appeal is based on a 2019 tax year appeal.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 which have varying degrees of similarity to the subject in location, age, design, dwelling size and other features. These two comparables have improvement assessments of \$167,615 and \$145,009 or \$34.68 and \$35.51 per square foot of living area, respectively. The subject's improvement assessment of \$166,521 or \$40.84 per square foot of living area is bracketed by the two best comparables in this record on an overall basis and above the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences from the

subject, on this somewhat limited record due to the erroneous board of review evidentiary submission, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the request, is 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:

April 19, 2022



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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