



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

APPELLANT: Lawrence Kraut  
DOCKET NO.: 20-02690.001-R-1  
PARCEL NO.: 15-15-304-025

The parties of record before the Property Tax Appeal Board are Lawrence Kraut, 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:** \$35,329  
**IMPR.:** \$154,181  
**TOTAL:** \$189,510

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 2020 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 is improved with a two-story dwelling of brick construction containing 3,073 square feet of living area. The dwelling was built in 1993 and is approximately 27 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 505 square feet of building area. The property has a 6,250 square foot site located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of brick or Dryvit exterior construction that range in size from 2,844 to 3,336 square feet of living area. The comparables range in age from 27 to 30 years old. Each comparable has a full or partial basement with two having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 420 to

529 square feet of building area. The comparables are located from approximately .04 to .06 of one mile from the subject property and have the same assessment neighborhood code as the subject. The comparables have improvement assessments ranging from \$111,741 to \$145,202 or from \$36.77 to \$44.09 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$126,914.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,510. The subject property has an improvement assessment of \$154,181 or \$50.17 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 described as being improved with one-story or two-story dwellings that have either 3,039 or 3,336 square feet of living area.<sup>1</sup> The homes were built from 1990 to 1992. Each comparable has a full basement with three having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 420 to 529 square feet of building area. These properties are located from approximately .01 to .05 of one mile from the subject property and have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$155,999 to \$169,580 or from \$49.46 to \$54.54 per square foot of living area.

### **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 record contains nine equity comparables submitted by the parties, all similar to the subject in location, to support their respective positions. The Board finds the best comparables in the record to be appellant's comparable #1 and board of review comparables #2 through #5 as these homes are most similar to the subject dwelling in size with each home containing 3,039 square feet of living area. The comparables are improved with dwellings similar to the subject in age and most features with the exception that three comparables have finished basement area, unlike the subject's unfinished basement, suggesting each comparable would require a downward adjustment to make them more equivalent to the subject dwelling. These five comparables have improvement assessments that range from \$111,741 to \$165,734 or from \$36.77 to \$54.54 per square foot of living area. Appellant's comparable #1, which has the assessment at the low end of the range, appears to be an outlier as the property's improvement assessment is approximately 34.5% lower than assessment of the next lowest comparable on a per square foot basis. The subject's improvement assessment of \$154,181 or \$50.17 per square foot of living area falls

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<sup>1</sup> Comparables #2 through #5 are described as one-story dwellings, however, the grid analysis provided by the board of review indicates the comparables have either 878 or 1,163 square feet of ground floor living area and 3,039 square feet of above ground living area which would suggest the homes are at least part one-story and part two-story dwellings.

within the range established by the best comparables in this record. Less weight is given appellant's comparables #2 through #4 and board of review comparable #1 due to differences from the subject dwelling in size. 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. The Board finds the assessment of the subject property by the board of review is correct 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: November 22, 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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