



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

APPELLANT: Timothy Conron
DOCKET NO.: 21-02138.001-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 & 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: \$96,069
IMPR.: \$152,193
TOTAL: \$248,262

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 2021 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 3,245 square feet of living area. The dwelling was built in 1927, has an effective year built of 1957, and is approximately 94 years old. Features of the home include a basement with finished area¹, central air conditioning, one fireplace, and a garage with 231 square feet of building area. The property has an approximately 14,990 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 four equity comparables located within the same assessment neighborhood code as the subject property and

¹ The Board finds the best description of the subject's basement was found in the property record card submitted by the board of review which was unrefuted by the appellant in written rebuttal.

within 0.57 of a mile from the subject. The comparables are improved with 2-story or 3-story dwellings of brick exterior construction ranging in size from 3,048 to 3,524 square feet of living area. The dwellings range in age from 81 to 86 years old. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, and a garage that ranges in size from 342 to 501 square feet of building area. The comparables have improvement assessments ranging from \$109,977 to \$120,203 or from \$34.04 to \$36.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$114,224 or \$35.20 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 \$248,262. The subject property has an improvement assessment of \$152,193 or \$46.90 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties located within the same assessment neighborhood code as the subject property and from 0.07 of a mile to 1.48 miles from the subject. The comparables are improved with 2-story dwellings of brick or brick and wood siding, exterior construction ranging in size from 3,111 to 3,388 square feet of living area. The dwellings were built from 1934 to 1952 and thus would range in age from 69 to 87 years old. The comparables have effective years built ranging from 1934 to 1966. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces, and a garage that ranges in size from 264 to 576 square feet of building area. The comparables have improvement assessments ranging from \$140,653 to \$165,173 or from \$44.35 to \$49.33 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 which lack basement finish, a feature of the subject, and/or has a dissimilar 3-story design, when compared to the subject's 2-story design. The Board gives less weight to board of review comparables #1 and #3 which are located over 1 mile from the subject and thus are located less proximate to the subject than other comparables in this record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are relatively similar to the subject in location, design, age/effective age, dwelling size, and other features. These comparables have improvement assessments ranging from \$110,212 to \$165,173 or from \$35.17 to \$49.33 per square foot of living area. The subject's improvement

assessment of \$152,193 or \$46.90 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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:

November 21, 2023



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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