



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

APPELLANT: Kenneth Krom  
DOCKET NO.: 21-02831.001-R-1  
PARCEL NO.: 13-24-202-005

The parties of record before the Property Tax Appeal Board are Kenneth Krom, 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:** \$41,822  
**IMPR.:** \$162,094  
**TOTAL:** \$203,916

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 3,570 square feet of living area.<sup>1</sup> The dwelling was constructed in 1964 and has an effective year built of 1966. Features of the home include an unfinished basement, central air conditioning, three fireplaces, and two attached garages totaling 1,258 square feet of building area. The property has an approximately 56,190 square foot site and is located in North Barrington, Cuba Township, Lake County.

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<sup>1</sup> The Board finds the best description of the subject property is found in the property record card provided by the board of review, which disclosed the subject property has two garages with a combined 1,258 square feet of building area and was unrefuted by the appellant in written rebuttal.

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 comparables are improved with 2-story dwellings of wood siding, aluminum siding, or brick exterior construction that range in size from 3,260 to 4,014 square feet of living area. The homes range in age from 34 to 55 years old. Each comparable has from a 1,287 to a 1,660 square foot basement with three having finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 735 to 1,428 square feet of building area. The comparables have improvement assessments that range from \$74,870 to \$135,923 or from \$22.97 to \$38.53 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$114,516 or \$32.08 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 \$203,916. The subject has an improvement assessment of \$162,094 or \$45.40 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. The comparables are improved with 2-story dwellings of brick, stucco, or wood siding exterior construction that range in size from 3,241 to 3,756 square feet of living area. The homes were built from 1970 to 1976 with comparable #2 having an effective year built of 1976. Each comparable has from a 1,360 to a 2,156 square foot basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 506 to 676 square feet of building area. The comparables have improvement assessments that range from \$154,018 to \$179,243 or from \$47.52 to \$52.05 per square foot of living area. Based on this evidence, the board of review requested the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine equity comparables for the Board's consideration, eight of which have finished basements, unlike the subject which has an unfinished basement. The Board gives less weight to the appellant's comparables #2 and #3 as well as the board of review comparables #1, #4 and #5 which differ in age and/or have a considerably larger basement area when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are relatively similar to the subject in location, age, dwelling size and garage size, but require varying upward/downward adjustments for differences in finished basements and garage

sizes to make them more equivalent to the subject which has an unfinished basement area and two attached garages. These comparables have improvement assessments that range from \$125,207 to \$165,925 or from \$33.31 to \$48.15 per square foot of living area. The subject's improvement assessment of \$162,094 or \$45.40 per square foot of living area falls within the range established by the four best comparables in this record. After considering appropriate adjustments to the best comparables for differences from 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 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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