



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

APPELLANT: Kenneth Krom
DOCKET NO.: 22-00642.001-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 Northbrook; 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: \$42,546
IMPR.: \$164,898
TOTAL: \$207,444

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 2022 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. The dwelling was constructed in 1964 with a reported effective age of 1966 and is approximately 58 years old. Features of the home include a 1,319 square foot unfinished basement, central air conditioning, three fireplaces, and two attached garages totaling 1,258 square feet of building area.¹ The property has an approximately 56,192 square foot site and is located in North Barrington, Cuba 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

¹ 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.

equity comparables located in the subject's assessment neighborhood code and within 0.35 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,784 to 4,216 square feet of living area. The homes range in age from 35 to 56 years old. Each comparable has a 1,287 to 1,925 square foot basement with two having finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 736 to 1,428 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$127,373 to \$143,694 or from \$33.52 to \$34.45 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$121,469 or \$34.02 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 \$207,444. The subject has an improvement assessment of \$164,898 or \$46.19 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 subject's assessment neighborhood code and within 0.33 of mile from the subject. The comparables are improved with 2-story dwellings of frame, brick, or brick and frame exterior construction ranging in size from 3,070 to 3,472 square feet of living area. The homes were built from 1970 to 1973 with comparables #2 and #5 having reported effective ages of 1974 and 1976, respectively. Each comparable has a 1,360 to 1,888 square foot basement with three having finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 506 to 675 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$144,112 to \$168,796 or from \$46.39 to \$49.50 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, five of which have finished basements, unlike the subject which has an unfinished basement. The Board gives less weight to the appellant's comparables as well as board of review comparables #1 and #4 which differ in age, dwelling size, and/or basement size when compared to the subject dwelling. Additionally, the appellant's comparable #2 and board of review comparable #1 each have an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3, and #5 which are relatively similar to the subject in location, age, and dwelling size but require various adjustments including but not limited to differences in finished basement area and garage size 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 \$145,611 to \$168,796 or from \$46.39 to \$49.50 per square foot of living area. The subject's improvement assessment of \$164,898 or \$46.19 per square foot of living area falls within the range established by the best comparables in this record on an overall basis but below the range on a per square foot basis. Based on this record and 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: June 18, 2024



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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