



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

APPELLANT: Timothy Conron
DOCKET NO.: 22-01175.001-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 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: \$99,383
IMPR.: \$157,444
TOTAL: \$256,827

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 two-story dwelling of brick exterior construction with 3,245 square feet of living area. The dwelling was constructed in 1927 with a reported effective age of 1957. Features include a full basement with 1,188 square feet of finished area, central air conditioning, one fireplace and a 231 square foot garage. The property has a 14,990 square foot site¹ and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code assigned to the subject and from .2 of a mile to 1.3 miles from the subject. The comparables consist of two-story dwellings of brick exterior

¹ The Board finds the property record card submitted by the board of review presents the best evidence of site size for the subject.

construction. The homes range in age from 72 to 96 years old and range in size from 2,646 to 3,524 square feet of living area. Each dwelling has a full basement with finished area ranging in size from 500 to 939 square feet of building area. Features include central air conditioning, one to three fireplaces and a garage ranging in size from 306 to 440 square feet of building area. The properties have improvement assessments ranging from \$90,399 to \$124,109 or from \$34.06 to \$35.31 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$113,412 or \$34.95 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 \$256,827. The subject property has an improvement assessment of \$157,444 or \$48.52 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code assigned to the subject and within 1.48 miles from the subject. The comparables consist of two-story dwellings of brick or stone exterior construction. The homes were built from 1934 to 1951, with reported effective ages ranging from 1956 to 1980. The dwellings range in size from 2,898 to 3,388 square feet of living area. Each dwelling has a full basement, with finished area ranging in size from 1,006 to 1,114 square feet of building area. Features include central air conditioning, two to four fireplaces and a garage ranging in size from 437 to 546 square feet of building area. The properties have improvement assessments ranging from \$158,666 to \$244,210 or from \$50.43 to \$73.56 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and board of review comparable #1 due to substantial differences in actual/effective age between these comparable homes and the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 along with board of review comparables #2, #3 and #4 which present varying degrees of similarity to the subject property. These comparables have improvement assessments ranging from \$93,430 to \$178,610 or from \$35.17 to \$54.75 per square foot of living area. The subject's improvement assessment of \$157,444 or \$48.52 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall assessment and on a per-square-foot basis. Based on this record and after considering adjustments to the best

comparables for differences when compared to the subject dwelling, 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: May 21, 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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