



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

APPELLANT: Elaina Kreller
DOCKET NO.: 23-02605.001-R-1
PARCEL NO.: 15-23-210-005

The parties of record before the Property Tax Appeal Board are Elaina Kreller, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC 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 **A Reduction** 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: \$72,585
IMPR.: \$92,695
TOTAL: \$165,280

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 2023 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 frame exterior construction with 2,953 square feet of living area. The dwelling was built in 1972 and is approximately 51 years old. Features of the home include a crawl space foundation, central air conditioning, two fireplaces, and a 528 square foot garage. The property has an approximately 20,909 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables that are located in the subject's assessment neighborhood and within 0.59 of a mile from the subject. The comparables are improved with 2-story homes of frame or brick and frame exterior construction ranging in size from 2,827 to 3,188 square feet of living area. The dwellings range in age from 51 to 60 years old. Four comparables are each reported to have a

full or partial basement and two comparables each have a crawl space foundation. Each home has central air conditioning, either one or three fireplaces, and a garage that ranges in size from 460 to 874 square feet of building area. The comparables have improvement assessments ranging from \$57,597 to \$129,469 or from \$19.92 to \$41.07 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$92,695 or \$31.39 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 \$205,441. The subject property has an improvement assessment of \$132,856 or \$44.99 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 that are located in the subject's assessment neighborhood code and within 0.96 of a mile from the subject. The comparables are improved with 2-story homes of brick and frame exterior construction ranging in size from 2,844 or 3,086 square feet of living area. The dwellings were built from 1966 to 1975. The homes each have a basement, three of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 462 to 939 square feet of building area. The comparables have improvement assessments ranging from \$129,321 to \$141,176 or from \$45.39 to \$45.75 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant analyzed the board of review's comparables for location in relation to the subject and included maps in support. The appellant also asserted that none of the board of review comparables have a frame construction and a crawl space, thus making them more valuable than the subject. The appellant requested these arguments be considered and a reduction to the subject's request be considered.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #3, and #5 as well as the board of review comparables which each have a basement, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #4 and #5 which are similar to the subject in location, design, age, dwelling size, foundation type, and some features. These two comparables have improvement assessments of \$71,078 and \$87,531 or \$23.98 and \$27.46 per square foot of living area. The subject's improvement assessment of

\$132,856 or \$44.99 per square foot of living area falls above the two best comparables in this record and is excessive. Based on this record and after considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds the appellant demonstrated that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the appellant's request, is 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: _____

February 18, 2025



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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COUNTY

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