



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

APPELLANT: Alexander Ayngorn
DOCKET NO.: 23-03022.001-R-1
PARCEL NO.: 16-15-105-018

The parties of record before the Property Tax Appeal Board are Alexander Ayngorn, 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 **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: \$47,190
IMPR.: \$269,131
TOTAL: \$316,321

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 two-story dwelling of brick exterior construction with 3,495 square feet of living area. The dwelling was constructed in 2000 and is approximately 23 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 690 square foot garage. The property has a 12,001 square foot site and is located in Highland Park, Moraine 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 six equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or stone exterior construction ranging in size from 3,316 to 3,721 square feet of living area. The dwellings are from 17 to 69 years old. Each comparable has a basement with finished area, central air conditioning, one or

four fireplaces and a garage ranging in size from 440 to 681 square feet of building area. Comparables #1 and #6 each have an inground swimming pool. The comparables have improvement assessments that range from \$187,991 to \$306,965 or from \$51.79 to \$82.50 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$223,744 or \$64.02 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 \$316,321. The subject has an improvement assessment of \$269,131 or \$77.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick, wood siding or stucco and stone exterior construction ranging in size from 3,338 to 3,589 square feet of living area. The dwellings are from 16 to 20 years old. Each comparable has basement with finished area, central air conditioning and one to three fireplaces. Comparables #5, #6 and #7 were reported to have one or two garages ranging in size from 462 to 838 square feet of building area. The board of review did not provide garage data in the grid analysis for the subject or comparables #1 through #4 and #8. The comparables have improvement assessments that range from \$258,308 to \$293,252 or from \$77.38 to \$82.12 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 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 fourteen equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3, #4 and #6 due to their considerably older dwelling ages, when compared to the subject and/or they have an inground swimming pool, unlike the subject. The Board has given reduced weight to board of review comparables #1 through #4 and #8, since the board of review's evidence contained no data regarding the garages of these comparables, in order to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject. The Board has also given less weight to board of review comparable #5 as it has two garages, when compared to the subject that only has one garage.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and #5, along with board of review comparables #6 and #7, which are similar to the subject in location, dwelling size, design, age and some features. These four comparables have improvement assessments ranging from \$200,074 to \$287,070 or from \$60.34 to \$81.96 per

square foot of living area. The subject's improvement assessment of \$269,131 or \$77.00 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering 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 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 19, 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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COUNTY

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