



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

APPELLANT: Roger Shiffman  
DOCKET NO.: 16-03280.001-R-1  
PARCEL NO.: 16-17-403-010

The parties of record before the Property Tax Appeal Board are Roger Shiffman, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$116,226  
**IMPR.:** \$239,780  
**TOTAL:** \$356,006

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 2016 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 5,368 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full basement with finished area, central air conditioning, three fireplaces and a 966 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from .20 to .59 of a mile from the subject property. The comparables consist of two-story dwellings of brick or frame exterior construction ranging in size from 4,316 to 5,664 square feet of living area. The dwellings were constructed from 1970 to 1998. Each comparable has a basement, four of which have finished area. Each comparable also has central air conditioning, one or two fireplaces and a garage ranging in size from 782 to 1,587 square feet of building area. Three of the comparables have in-

ground pools. The comparables sold from April 2015 to May 2016 for prices ranging from \$550,000 to \$1,009,000 or from \$116.25 to \$207.44 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$373,216. The subject's assessment reflects a market value of \$1,125,501 or \$209.67 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, one of which was utilized by the appellant, located from .268 to .504 of a mile from the subject property.<sup>1</sup> The comparables were improved with one-story or two-story dwellings of brick exterior construction that range in size from 4,201 to 4,864 square feet of living area. The dwellings were constructed in 1978 or 1983. Each comparable has a basement, one of which has finished area. Each comparable also has central air conditioning, a fireplace, a garage ranging in size from 770 to 864 square feet of building area and an in-ground pool. These properties sold from April 2015 to April 2016 for \$1,009,000 to \$1,136,000 or from \$207.44 to \$265.42 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration, one of which was utilized by both parties. The Board gave less weight to the appellant's comparables #1 and #6, due their older or newer ages and lack of basement finish, along with the board of review comparables #1 and #2 due to their smaller sizes, lack of basement finish and/or dissimilar one-story dwelling, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #2, #3, #4 and #5, along with board of review comparable #3. These most similar comparables have varying degrees of similarity to the subject in location, dwelling size, age and features, with three comparables having an in-ground pool. These most similar comparables sold for prices ranging from \$550,000 to \$1,009,000 or from \$116.25 to \$207.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,125,501 or \$209.67 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Furthermore, after considering adjustments to the comparable

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<sup>1</sup> The board of review comparable #3 and the appellant's comparable #3 are the same property.

sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment 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 13, 2019



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Roger Shiffman, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085