



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

APPELLANT: Yehoshua Shlafrok  
DOCKET NO.: 19-04688.001-R-1  
PARCEL NO.: 16-26-101-132

The parties of record before the Property Tax Appeal Board are Yehoshua Shlafrok, 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 **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:** \$90,769  
**IMPR.:** \$235,879  
**TOTAL:** \$326,648

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 2019 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 5,441 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with a finished recreation room, central air conditioning, one fireplace, and a 660 square foot garage. The property has a 14,740 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from .74 to 2.06 miles from the subject, none of which are within the subject's neighborhood.<sup>1</sup> The comparables have sites ranging in size from 15,000 to 22,970 square feet of land area and were improved with two-story

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<sup>1</sup> The Board finds appellant's comparable #6 does not address the appellant's overvaluation argument as its sales data was not provided and it will not be further considered in the analysis.

dwelling of stucco, brick, or brick and wood siding exterior construction that were built from 1922 to 1990. Comparables #1 and #2 have effective ages of 1979 and 1971, respectively. The dwellings range in size from 4,520 to 5,336 square feet of living area. The comparables have basements with four having finished recreation rooms, central air conditioning, one to three fireplaces and garages ranging in size from 506 to 1,181 square feet of building area. The appellant submitted Multiple Listing Service (MLS) sheets associated with sales of comparables #2 and #4 that noted they were rehabbed in 2018 and 2015, respectively. The five comparables sold from July to December 2018 for prices ranging from \$570,000 to \$796,000 or from \$118.17 to \$157.95 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 \$326,648. The subject's assessment reflects a market value of \$993,153 or \$182.53 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information seven comparable sales located from .03 to .75 miles from the subject and all are within the subject's neighborhood. The comparables have sites ranging in size from 14,360 to 54,320 square feet of land area and were improved with two-story dwellings of brick or brick and wood siding exterior construction that were built from 1910 to 2003. Comparables #1 and #2 have effective ages of 1921 and 1991, respectively. The dwellings range in size from 4,349 to 5,774 square feet of living area. Features of each comparable include a basement with six having finished recreation rooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 550 to 1,044 square feet of building area. Board of review comparable #7 has an inground swimming pool and bath house. The comparables sold from April 2016 to February 2019 for prices ranging from \$906,500 to \$1,425,000 from \$186.25 to \$249.03 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains twelve suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables as all are located outside of the subject's neighborhood and one is a considerably older dwelling than the subject. The Board gives less weight to board of review comparable #1 due to it being an older dwelling than the subject, board of review comparable #7 which has an inground swimming pool with bath house, not a feature of the subject and board of review comparables #3, #4 and #5 as they sold 15 to 30 months prior to the subject's January 1, 2019, assessment date.

The Board finds the best evidence of market value to board of review comparables #2 and #6. These comparables sold proximate in time to the assessment date at issue and overall are more similar to the subject in location, age and features. Both comparables have a smaller dwelling size than the subject. These comparables sold in April and August 2018 for prices of \$1,050,000 and \$1,350,000 or for \$241.43 and \$249.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$993,153 or \$182.53 per square foot of living area, including land, which falls below the prices of the two best comparable sales in this record. Therefore, after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

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: March 15, 2022



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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