



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

APPELLANT: Rick Shoemaker  
DOCKET NO.: 19-06021.001-R-1  
PARCEL NO.: 16-27-305-002

The parties of record before the Property Tax Appeal Board are Rick Shoemaker, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:** \$73,899  
**IMPR.:** \$56,525  
**TOTAL:** \$130,424

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 one-story ranch-style single-family dwelling of brick exterior construction with 1,615 square feet of living area. The dwelling was constructed in 1954 and is approximately 65 years old. Features of the home include an unfinished basement and a 513-square foot garage. The dwelling is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity 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 as the subject. The comparables consist of one-story ranch-style single-family dwellings of stucco or wood siding exterior construction that were built 68 to 91 years ago. The dwellings range in size from 1,190 to 1,697 square feet of living area. Each of the dwellings has an unfinished basement and a fireplace. One comparable has central air conditioning. Two comparables each have a garage containing 315 or 638 square feet of building

area.<sup>1</sup> The comparables have improvement assessments ranging from \$38,345 to \$58,846 or from \$32.30 to \$35.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,920. The subject property has an improvement assessment of \$61,021 or \$37.78 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 as the subject. The comparables consist of one-story ranch-style single-family dwellings of brick or wood-siding exterior construction that were built from 1949 to 1961. The dwellings range in size from 1,538 to 1,755 square feet of living area. Features of the homes include a finished basement, central air conditioning, and a garage ranging in size from 299 to 528 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$64,610 to \$69,976 or from \$39.28 to \$43.83 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented data on eight suggested comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #3 as comparable #1 differs from the subject in age, dwelling size and basement size, and both lack a garage, dissimilar to the subject. The Board also gives less weight to the board of review comparables which each have a basement with a recreation room, central air conditioning, and/or a fireplace, superior to the subject.

The Board finds that appellant's comparables #2 and #4 were the best comparables submitted for the Board's consideration and are similar to the subject in location, age, design, size, and most features. These comparables had improvement assessments of \$58,846 and \$57,299 or \$34.68 and \$35.72 per square foot of living area, respectively. The subject's improvement assessment of \$61,021 or \$37.78 per square foot of living area is higher than either of the best comparables in the record. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value is not supported and a reduction in the subject's assessment is warranted.

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<sup>1</sup> Appellant's grid analysis contained conflicting information concerning the garages of comparables #1 and #3 which was corrected by the property record cards submitted by the board of review.

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 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

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