



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

APPELLANT: Richard Shay  
DOCKET NO.: 20-01765.001-R-1  
PARCEL NO.: 16-23-110-302

The parties of record before the Property Tax Appeal Board are Richard Shay, the appellant, by attorney David R. Bass, of Field and Goldberg, 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:** \$9,238  
**IMPR.:** \$48,256  
**TOTAL:** \$57,494

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 2020 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 condominium unit of brick exterior construction with 1,344 square feet of living area. The dwelling was constructed in 1964. Features of the home include a basement with finished area and central air conditioning. The property 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 twenty-one equity comparables located within the same condominium as the subject. The comparables are improved with 2-story condominium units of brick exterior construction with 1,344 square feet of living area. The homes were built in 1964 and each have a basement with finished area and central air conditioning. The comparables have improvement assessments of \$48,256 or \$35.90 per square

foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$48,256 or \$35.90 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 \$59,661. The subject property has an improvement assessment of \$50,423 or \$37.52 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 located within 0.07 of a mile from the subject and within the same condominium as the subject. The comparables are improved with 2-story condominium units of brick exterior construction with 1,344 square feet of living area. The homes were built in 1964 and each home has a basement with finished area and central air conditioning. One home has a fireplace. The comparables have improvement assessments ranging from \$51,589 to \$57,737 or from \$38.38 to \$42.96 per square foot of living area. The board of review also disclosed that the subject property sold on December 3, 2020 for a price of \$169,000 or \$125.74 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

### **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 twenty-six comparables for the Board's consideration, which are identical or similar to the subject in design, dwelling size, age, location, and most features. The appellant's twenty-one comparables have an identical improvement assessment of \$48,256, which is lower than the subject's improvement assessment of \$50,423, and only five comparables have improvement assessments higher than \$48,256, which the board of review did not explain. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

November 22, 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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