



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

APPELLANT: Gregg Shamberg
DOCKET NO.: 20-02065.001-R-1
PARCEL NO.: 16-27-115-021

The parties of record before the Property Tax Appeal Board are Gregg Shamberg, 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: \$57,543
IMPR.: \$203,896
TOTAL: \$261,439

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 dwelling of stone and wood siding¹ exterior construction with 3,056 square feet of living area. The dwelling was constructed in 2007 and is approximately 13 years old. Features of the home include a partially finished basement, central air conditioning, a fireplace, and an attached garage with 400 square feet of building area. The property has a site measuring approximately 10,223 square feet of land area and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as is assigned to the subject

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review and not refuted by the appellant.

property. The comparables consist of 2-story homes of Dryvit or wood siding exterior construction that range in size from 2,520 to 3,490 square feet of living area. The homes range in age from 14 to 27 years old. The comparables each feature a partially finished basement, central air conditioning, a fireplace, and an attached garage ranging in size from 361 to 609 square feet of building area. The comparables have improvement assessments that range from \$165,410 to \$233,856 or from \$65.64 to \$67.00 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$203,896 or \$66.72 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 \$277,724. The subject property has an improvement assessment of \$220,181 or \$72.05 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 assessment neighborhood code as is assigned to the subject property. Board of review comparable #3 is the same property as appellant's comparable #3. The comparables consist of 2-story dwellings with wood siding or brick and wood siding exteriors that range in size from 2,642 to 3,490 square feet of living area. The homes were built from 2004 to 2007. Each comparable features a partially finished basement, central air conditioning, a fireplace, and a garage ranging in size from 364 to 609 per square foot of building area. The comparables have improvement assessments that range from \$181,937 to \$233,856 or from \$67.01 to \$71.49 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables including one common comparable in support of their positions before the Property Tax Appeal Board. The Board gave less weight to the parties' common comparable #3, along with appellant's comparable #1 and board of review comparable #2 due to differences in dwelling sizes when compared to the subject dwelling. Additionally, appellant's comparable #1 is older in age relative to the subject.

The Board finds the best evidence of equity in assessment in this record to be appellant's comparables #2 and #4, along with board of review comparables #1 and #4 which are most similar to the subject in location, design, age, dwelling size, finished basements, and most features. These most similar comparables in the record have improvement assessments ranging from \$184,126 to \$195,482 or from \$65.95 to \$71.49 per square foot of living area. The

subject's improvement assessment of \$220,181 or \$72.05 per square foot of living area falls above the range established by the most similar comparables in this record.

After considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with appellant's request 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:

October 18, 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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