



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

APPELLANT: David Shorr  
DOCKET NO.: 20-02075.001-R-1  
PARCEL NO.: 16-34-412-002

The parties of record before the Property Tax Appeal Board are David Shorr, 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 **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:** \$84,654  
**IMPR.:** \$202,221  
**TOTAL:** \$286,875

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 brick and wood siding exterior construction with 4,480 square feet of living area. The dwelling was constructed in 1998 and is approximately 22 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached garage containing 736 square feet of building area. The property has a site measuring approximately 24,880 square feet 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 a grid containing information on four equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story homes of brick, stone, or Dryvit exterior construction that range in size from 4,136 to 4,576 square feet of living area. The homes range in age from 28 to 43 years old and each feature a basement, one with finished area. Each home also has central air conditioning, a fireplace, and an attached garage ranging in size from 506 to

770 square feet of building area. The comparables have improvement assessments that range from \$163,761 to \$187,984 or from \$38.50 to \$41.81 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$184,307 or \$41.14 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 \$286,875. The subject property has an improvement assessment of \$202,221 or \$45.14 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 in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story dwellings<sup>1</sup> with brick, brick and wood siding, or stucco exteriors ranging in size from 4,186 to 4,400 square feet of living area. Comparables #1, #2, #4, and #5 were built from 1998 to 2003. They each feature a basement, two with finished area. Each of these homes also features central air conditioning, a fireplace, and an attached garage ranging in size from 679 to 851 square feet of building area. Comparable #2 also features an inground swimming pool. The comparables have improvement assessments ranging from \$198,294 to \$230,376 or from \$45.45 to \$53.56 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). The Board finds that the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave no weight to board of review comparable #4 due to lack of information with regard to its design, age, dwelling size, or basement finish, thus making it impractical to conduct a true comparative analysis. The Board gave reduced weight to appellant's comparable #1 and #2 based on their older ages relative to the subject. Additionally, appellant's comparable #2, along with board of review comparables #3 and #5 have partially finished basements, unlike the subject's unfinished basement, and were therefore given less weight.

The Board finds appellant's comparables #3 and #4, along with board of review comparables #1 and #2 to be most similar to the subject in terms of age and most features. However, board of review comparable #2 has an inground swimming pool which the subject lacks, therefore a downward adjustment is necessary to this comparable to make it more equivalent to the subject. The Board finds the best comparables in the record have improvement assessments ranging from \$176,170 to \$198,294 or from \$38.50 to \$47.69 per square foot of living area. The subject's improvement assessment of \$202,221 or \$45.14 per square foot of living area falls slightly above

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<sup>1</sup> The board of review grid analysis had no information regarding the design, age, dwelling size, or basement finish of comparable #4.

the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per square foot of living area basis. However, given the subject's newer age than three of the best comparables in this record, and larger dwelling size relative to board of review comparable #1 which presents with the highest improvement assessment in the range, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed. Based on this record, and after making appropriate adjustments to the best comparables for differences from the subject such as swimming pool, age, and dwelling size, the Board finds that the subject dwelling is equitably assessed and, therefore, no reduction in the subject's improvement 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: 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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