



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

APPELLANT: Yehoshua Shlafrok
DOCKET NO.: 20-05729.001-R-1
PARCEL NO.: 16-26-100-011

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 **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: \$71,669
IMPR.: \$30,020
TOTAL: \$101,689

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 1.5-story dwelling with 2,227 square feet of living area. The dwelling was constructed in 1930. Features of the home include a basement and a 400 square foot garage. The property has a 10,428 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 four comparable sales located within .89 of a mile from the subject.¹ The comparables have sites ranging in size from 7,937 to 15,155 square feet of land area and are improved with 2-story dwellings that were built from 1922 to 1937. Comparable #4 has an effective year built of 1936. The dwellings range in size from 1,982 to 2,402 square feet

¹ The Board will not consider appellant's comparable #2 further in this analysis due to the lack of descriptive data about style, dwelling size, and features which would allow the Board to conduct a meaningful comparative analysis.

of living area. The comparables each have a basement and a garage ranging in size from 240 to 528 square feet of building area. Three comparables each have central air conditioning and a fireplace. The comparables sold from June 2018 to October 2019 for prices ranging from \$275,000 to \$343,000 or from \$114.49 to \$154.84 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$120,552 reflecting a market value of \$362,127 or \$162.61 per square foot of living area, including land, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated October 28, 2021, from the Property Tax Appeal Board.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the four comparable sales submitted by the appellant. These comparables are relatively similar to the subject in location, age, dwelling size and some features. However, the Board gives less weight to appellant's comparables #4 and #5 which sold in 2018, less proximate in time to the January 1, 2020 assessment date and less likely to be reflective of market value. The Board finds the best evidence of market value to be appellant's comparables #1 and #3 which sold most proximate in time to the assessment date at issue. These properties sold in October 2019 for prices of \$275,000 and \$290,000 or for \$114.69 and \$146.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$362,127 or \$162.61 per square foot of living area, which is higher than the two best comparable sales in this record both on overall value and price per square foot. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that after considering adjustments to the comparables for differences when compared to the subject, a reduction in the assessed valuation of the subject property commensurate with the appellant's request 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:

April 18, 2023



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Yehoshua Shlafrok, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085