



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

APPELLANT: Yehoshua Shlafrok
DOCKET NO.: 22-01724.001-R-1
PARCEL NO.: 16-26-207-024

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 Hawthorn Woods; 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: \$130,797
IMPR.: \$214,308
TOTAL: \$345,105

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 2022 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 exterior construction¹ with 3,416 square feet of living area. The dwelling was constructed in 1958 and has an effective age of 1998. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 504 square foot garage. The property has an approximately 18,030 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 three comparable sales located within 0.37 of a mile from the subject. The parcels range in size from 11,831 to 16,644 square feet of land area and are improved with 2-story homes ranging in size from 3,080 to 3,814 square feet of living area. The

¹ Additional details regarding the subject not reported by the appellant are found in its property record card presented by the board of review and were not refuted by the appellant.

dwelling were built from 1926 to 1989 with comparables #2 and #3 having effective ages of 1949 and 1943, respectively. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 400 to 572 square feet of building area. The comparables sold from August 2020 to July 2021 for prices ranging from \$625,000 to \$794,500 or from \$165.18 to \$251.82 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$345,105. The subject's assessment reflects a market value of \$1,037,598 or \$303.75 per square foot of living area, land included, when using the 2022 three year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.15 of a mile to 2.03 miles from the subject. The parcels range in size from 9,610 to 28,870 square feet of land area and are improved with 2-story or 2.5-story homes of brick, brick and wood siding, or stucco exterior construction ranging in size from 2,847 to 3,755 square feet of living area. The dwellings were built from 1920 to 1935 and have effective ages ranging from 1924 to 1983. Each home has a basement, three of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 209 to 441 square feet of building area. The comparables sold from April 2021 to May 2022 for prices ranging from \$900,000 to \$1,254,000 or from \$254.89 to \$345.78 per square foot of living area, including land.

The board of review noted the appellant's comparable #1 has an inferior location compared to the subject as it is located near a railroad, a public walking/biking path, and a busy road and receives a 15% adjustment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, due to differences from the subject in location and due to its sale being less proximate in time to the assessment date than the other sales in this record. The Board gives less weight to the board of review's comparables #1, #4, and #5, due to substantial differences from the subject in dwelling size and/or design. Moreover, the board of review's comparable #5 is located more than two miles from the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 and the board of review's comparables #2 and #3, which sold more proximate in time to the

assessment date and are more similar to the subject in dwelling size, year built, location, site size, and some features, although these comparables have substantially older effective ages than the subject and three comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$625,000 to \$1,000,000 or from \$202.92 to \$281.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,037,598 or \$303.75 per square foot of living area, including land, which is above the range established by the best comparable sales in this record but appears to be justified given the subject's substantially newer effective age and finished basement area compared to the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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 16, 2024



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
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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