



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

APPELLANT: Yehoshua Shlafrok  
DOCKET NO.: 23-01509.001-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:** \$119,063  
**IMPR.:** \$290,180  
**TOTAL:** \$409,243

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 2023 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 two-story dwelling of stone exterior construction with 3,416 square feet of living area.<sup>1</sup> The dwelling was constructed in 1958 and has a reported effective age of 1998 with a remodel/addition in 2018. Features of the home include a full walkout-style basement with a 1,169 square foot recreation room, 5½ bathrooms, central air conditioning, two fireplaces on one stack and a 504 square foot garage. The property has an 18,034 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 a brief along with information on four comparable sales located within .38 of a mile from the subject and within the subject's neighborhood code. The parcels range in size

---

<sup>1</sup> Descriptive details of the subject not provided by the appellant have been drawn from the property record card submitted by the board of review. No rebuttal was filed disputing any of these details.

from 12,053 to 22,960 square feet of land area which are each improved with a two-story dwelling ranging in age from 97 to 104 years old. The homes range in size from 2,847 to 3,531 square feet of living area. Each comparable has an unfinished basement, 3 to 4 full bathrooms and two comparables each have a half-bath, central air conditioning, one fireplace and a garage ranging in size from 209 to 440 square feet of building area. The appellant further reported based upon a Multiple Listing Service data sheet that comparable #3 was a “recent rehab” in 2010. The comparables sold from April to October 2021 for prices ranging from \$625,000 to \$928,000 or from \$202.92 to \$325.96 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$409,243. The subject's assessment reflects a market value of \$1,227,852 or \$359.44 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appeal, the board of review included a screen print depicting that in 2015 a building permit was issued for the subject property which did not expire until 2018 authorizing the construction of a 2<sup>nd</sup> story addition at a reported value of \$196,000.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .76 of a mile from the subject and within the same neighborhood code as the subject. The parcels range in size from 15,214 to 22,290 square feet of land area which are improved with either a 2-story or a 2.5-story dwelling of brick or wood siding exterior construction. The homes range in age from 25 to 99 years old and range in size from 3,523 to 3,832 square feet of living area. The comparables have full basements with finished area ranging in size from 956 to 1,349 square feet, 2½ to 5½ bathrooms, central air conditioning, one to three fireplaces and a garage ranging in size from 393 to 816 square feet of building area. The comparables sold from August 2021 to June 2023 for prices of \$1,350,000 to \$1,470,000 or from \$353.60 to \$386.84 per square foot of living area, including land. 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 parties submitted a total of eight suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to

---

<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

appellant's comparable #4 and board of review comparables #2 and #4 due to differences in dwelling size when compared to the subject.

While none of the comparables ranging in age from 95 to 99 years old are particularly similar to the subject dwelling of 65 years old, the Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 as well as board of review comparable sales #1 and #3 which are similar to the subject in location, dwelling size, foundation and some features. Each of these comparables is inferior to the subject in age and bathroom count suggesting that upward adjustments to the comparables would be necessary to make them more equivalent to the subject property. Additional adjustments for lack of finished basement area and/or differences in finished basement area would also be necessary to these comparables along with consideration of differences in fireplace count and garage capacity. These most similar comparables sold for prices ranging from \$625,000 to \$1,361,000 or from \$202.92 to \$383.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,227,852 or \$359.44 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, despite the subject's 2018 remodel and newer effective age of 1998 when compared to these older best comparables. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject property, 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: \_\_\_\_\_

November 19, 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