



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

APPELLANT: Stuart Shiner  
DOCKET NO.: 23-01581.001-R-1  
PARCEL NO.: 16-27-306-131

The parties of record before the Property Tax Appeal Board are Stuart Shiner, the appellant, by attorney Kyle Gordon Kamego of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:** \$65,812  
**IMPR.:** \$257,688  
**TOTAL:** \$323,500

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 Dryvit exterior construction containing 5615 square feet of living area. The dwelling was constructed in 1950 but has an effective date of construction of 1985 due to being remodeled in 1994. Features of the home include a partial basement with 460 square feet with the remainder of the foundation being a crawl space, central air conditioning, two fireplaces, 4½ bathrooms, and an attached garage with 851 square feet of building area. The property has a 22,595 square foot site 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 five comparable sales improved with one-story or two-story dwellings of brick exterior construction that range in size from 5,355 to 5,880 square feet of living area. The homes were built from 1968 to 2005. Each comparable has a basement ranging

in size from 1,456 to 4,260 square feet, central air conditioning, one to four fireplaces, four or five full bathrooms, one or two half bathrooms, and a garage ranging in size from 792 to 1,002 square feet of building area. Comparables #2 and #3 have sites with 23,450 and 33,510 square feet of land area, respectively; the appellant did not disclose the sites sizes of the three remaining comparables. The comparables are located from approximately 1.31 to 2.54 miles from the subject and comparables #1 through #4 have the same assessment neighborhood code as the subject property. These properties sold from May 2022 to April 2023 for prices ranging from \$860,000 to \$1,012,500 or from \$160.21 to \$181.14 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$320,376.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$345,397. The subject's assessment reflects a market value of \$1,036,295 or \$184.56 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings that range in size from 3,696 to 4,622 square feet of living area.<sup>2</sup> The homes range in age from 3 to 99 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, 4½ or 5½ bathrooms, and a garage ranging in size from 420 to 681 square feet of building area. The properties have sites ranging in size from 15,330 to 17,777 square feet of land area. The comparables are located from approximately .09 to 1.36 miles from the subject with comparables #1 and #2 having the same assessment neighborhood code as the subject property. The sales occurred from April 2021 to May 2022 for prices ranging from \$921,000 to \$1,200,000 or from \$200.22 to \$293.56 per square foot of living area, including land.

### **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 best evidence of market value to be appellant's comparable sales #1, #2, #3 and #5 as these properties are most similar to the subject in dwelling size, style, and sold most proximate in time to the assessment date at issue. Although these homes differ from the subject in chronological age, they appear to be similar to the subject in effective age due to the subject dwelling being remodeled in 1994. The comparables have varying degrees of similarity to the subject dwelling in features. These most similar comparables sold for prices ranging from \$860,000 to \$1,000,000 or from \$160.21 to \$181.14 per square foot of living area, including

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<sup>1</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

<sup>2</sup> The board of review reported the homes were of BR, WS or SU exterior construction.

land. The subject's assessment reflects a market value of \$1,036,295 or \$184.56 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board gives less weight to appellant's comparable sale #4 due to differences from the subject dwelling in style. The Board gives less weight to the board of review comparables due to differences from the subject dwelling in size, age, and/or the fact the sales did not occur proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment 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: \_\_\_\_\_

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

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