



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

APPELLANT: Michael Shartiag
DOCKET NO.: 23-02907.001-R-1
PARCEL NO.: 16-34-305-052

The parties of record before the Property Tax Appeal Board are Michael Shartiag, the appellant; 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: \$28,140
IMPR.: \$0
TOTAL: \$28,140

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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review Office in Waukegan pursuant to a prior written notice. Appearing was the appellant, Michael Shartiag along with spouse Robin Shartiag and appearing on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist.

The subject property consists of an approximately 42,157 square foot vacant lot that is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity and contention of law as the basis of the appeal. In support of these arguments the appellant submitted information on two equity comparables located in Highland Park and are approximately 1.92 and .90 miles, respectively, from the subject property. Comparable #1 has a land size of 2,901 square feet. The appellant did not

report land size for comparable #2.¹ The appellant noted this property was a subdivision divided into parcels barely larger than the houses that sit on them and the rest of land was put into a homeowner's association of open land for the subdivision owners. The comparables have land assessments of \$4,224 and \$3, respectively. Comparable #1 has a land assessment per square foot of \$1.46. The appellant asserted comparable #1 is partially located in the flood plain.

At the hearing and the written submission, the appellant noted the subject property is a vacant non-buildable lot with no street or public accessway. To document this the appellant provided a plat of survey from Gremley & Biederman, a Division of the PLCS Corporation with its original submission.

At the hearing the appellant also requested to submit as part of the record an additional plat of survey and two photographs of the subject lot. When questioned, the appellant stated that this evidence was not submitted with the original appeal. Jack Perry from the Lake County Board of Review objected to this evidence as it was not part of the original record. The Administrative Law Judge reserved ruling on the objection. The appellant argued the photographs should be part of the record because the assessor brought up the view of the subject property being beneficial. The Board hereby sustains the board of review's objection as this evidence submitted by the appellant was not part of the original record pursuant to Section 1910.67 (K) of the Illinois Property Tax Code. The appellant testified that subject lot is located in a flood plain and has a 50' drainage easement and a storm water retention basin easement for the City of Highland. The appellant stated the City of Highland installed underground piping and manhole covers in the retention basin. The appellant also testified that when it rains hard, they hear the pump running 24 hours a day. The appellant further noted even though they have ownership, they do not have control or use of the lot because it is basically used as drainage for the neighborhood. The appellant further argued it is not fair and equitable that they are paying taxes on a parcel they own and do not use but the city of Highland uses this parcel as a drainage easement for the neighborhood. As to comparable properties to the subject the appellant testified it was very difficult to find properties similar to the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,140. In support of its contention of the correct assessment the board of review submitted a copy of the subject's plat map that was taken from the Lake County Maps Online Website. The board of review noted the subject parcel is a vacant non-buildable lot that is situated contiguously to the west of the appellant's main single-unit dwelling and this lot is not accessible from the street; but it does back up to the Village of Deerfield Nature Reserves and Magnolia Park. The board of review contends its location and land area adds significant contributory value to the appellant's adjacent homesite. The board of review further noted that the plat of survey provided by the appellant indicates the subject parcel and the adjacent homesite parcel together make up one homesite known as Lot 6 in Classic Estates.

At the hearing, Perry noted Section 1910.63 of the PTAB rules that the burden of proof when unequal treatment in the assessment process must be proved by clear and convincing evidence. Additionally, Perry noted Section 1910.65 (b) of the PTAB rules states proof of unequal treatment in the assessment process should consist of documentation of the assessment for the

¹ The board of review disclosed this parcel has a land size of 238,474 square feet.

assessment year in question of the subject property and it recommends that not less than 3 comparables be submitted. Documentation must be submitted showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to subject property. Perry testified that the reason he brought this up is that he completely agrees with the appellants that there are not a lot of comparables to be found, nonetheless, the appellant only submitted two comparables and did not meet the burden of proof going forward. Perry asserted comparable #1 is approximately 40,000 square feet smaller than the subject site and it is more than the double the price per square of the subject property. As to comparable #2, Perry also argued despite the discrepancy in the square footage of the land between the subject and comparable #2, an important factor is the land is owned by a home-owners association and receives a preferential assessment. This is the reason comparable #2 has a \$3 total assessment. This is a cluster condo development of 23 detached condos where the land is owned by the home-owners association unlike the subject. Lastly, Perry stated the subject's property record card indicated the site is receiving a negative factor of .75 for being a non-buildable lot located in the flood zone which is 75% less than other properties in the neighborhood. When questioned by the Administrative Law Judge, Perry testified there no other properties in the neighborhood receiving a 75% reduction factor on the land similar to the subject. Perry testified that did not know how the assessor determined the assessed value for the subject and the negative factor that was applied to the subject property. Perry further testified as far as land values in general, they use the cost approach with vacant land sales to drive land values throughout the neighborhood.

In written rebuttal, the appellant argued that the board of review made their determination on the assessed value of the subject property solely on the price per square foot which is an insufficient evidentiary basis to conclude that the subject's assessment is correct according to the Property Tax Code (35 ILCS 200/1-130).

In closing, the appellant argued that because there are not properties similar to the subject, it should not be a detriment to their case. Appellant stated that they found only one comparable that is located in a flood plain on the same Chicago Branch of the river as the subject. This is the land that is owned by the home-owners association. The appellant further argues they are being taxed as commercially buildable lot when this comparable only has a \$3 assessment. The appellant further reiterated their lot which they cannot use is being used a drainage easement for the neighborhood.

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). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As highlighted by the Appellate Court's opinion in Commonwealth Edison Co. v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901 (2nd Dist. 2008), it is the appellant or contesting

party that has the burden of first producing sufficient evidence or argument to challenge the correctness of the assessment. Id. at 914. The Property Tax Appeal Board finds on this record that the appellant did not sustain its burden under Section 1910.63(b) which provides that:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

86 Ill.Admin.Code §1910.63(b) [Emphasis added]. The appellant failed to provide sufficient equity data demonstrating that the subject's non-buildable lot was inequitably assessed. For example, both comparables submitted by the appellant have significant differences in land size when compared to the subject. Nonetheless, appellant's comparable #1 supports the subject's assessment on a per square foot basis. As to appellant's comparable #2, it has been improved with 23 condominium units where the land is owned by the home-owners association dissimilar to the subject property. Lastly, the Board finds the board of review has applied a negative .75 factor to the subject property's 2023 assessment for being a non-buildable lot that is located in a flood plain. Even though this is not an overvaluation argument, the Board finds the appellant did not submit any market value evidence that supports that the subject's assessed value as determined by the board of review is incorrect.²

Based on this record the Board finds the appellant's submission is insufficient as a matter of law to challenge the correctness of the assessment. As a result, the Board finds the appellant failed to satisfy the burden of going forward with substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property as required by section 1910.63(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63(b)).

² The Board recommends in any future appeal the appellant procure an independent professional appraisal of the subject property to determine if the subject parcel assessment is reflective of market value given its negative influences.

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 25, 2025



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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