



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

APPELLANT: Dorothea Benjamin
DOCKET NO.: 24-00462.001-R-1
PARCEL NO.: 16-15-309-100

The parties of record before the Property Tax Appeal Board are Dorothea Benjamin, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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: \$14,742
IMPR.: \$154,876
TOTAL: \$169,618

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 2024 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 3-level condominium unit with 2,053 square feet of living area. The unit is located in a 3-story low-rise style building of brick exterior construction that was built in 2000 and is approximately 24 years old. Feature of the subject unit include two bedrooms, two baths, central air conditioning, balcony and a 1-car garage. The property has a 2,053 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 an appraisal estimating the subject property had a market value of \$390,000 as of January 1, 2023. The appraisal was prepared by Garry Nusinow, a certified general real estate appraiser, for ad valorem tax purposes.

The appraiser described the subject as being in average condition with normal wear and tear and no functional or external obsolescence noted. In estimating the market value for the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach, the appraiser selected three comparable sales located in the same project (Legacy Club Condo) as the subject and less than one block from the subject. The comparables are residential condominium units with either 1,891 or 2,053 square feet of living area and are 21 or 22 years old. Each unit features two bedrooms, two baths, central air conditioning, balcony and a 1-car garage. The comparables sold from January 2021 to October 2022 for prices ranging from \$285,000 to \$459,000 or from \$150.71 to \$223.58 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject in floor location, view and condition to arrive at adjusted prices from \$336,000 to \$418,500. Based on this analysis, the appraiser concluded a value for the subject of \$390,000 as of January 1, 2023.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,618. The subject's assessment reflects a market value of \$508,905 or \$247.88 per square foot of living area, land included, when using the statutory level of assessment of 33.33% as determined by the Illinois Department of Revenue.¹

In response to the appeal the board of review noted the appraisal had an effective date of 1/01/2023 and sales that occurred in 2021 and 2022. The board of review also provided the Multiple Listing Sheet for the July 2021 sale of the subject for \$409,900 and noted immediately after the sale the subject was remodeled. The permit value was for \$53,214 as indicated in the subject's property record card. The appraiser opined to a market value of \$390,000 which is \$19,900 below the 2021 sale price of the subject, despite being remodeled after the purchase.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located on the same street and within 249 feet from the subject. The comparables are the same model as the subject. The condominium units each have 2,053 square feet of living area. Each building is of brick exterior construction and is 23 or 24 years old. Each unit features two bedrooms, two bathrooms, central air conditioning. The comparables sold from January 2023 to September 2024 for prices of \$500,000 and \$525,000 or for \$243.55 and \$255.72 per square foot of living area, including land.

In rebuttal, the appellant noted the subject has a 2023 appeal pending and is requesting the rollover provision if the Property Tax Appeal Board renders a decision lowering the subject's assessment

¹ 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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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 an appraisal submitted by the appellant and four comparable sales submitted by the board of review.

The Board gave little weight to the conclusion of value contained in the appellant's appraisal as the appraiser utilized three sales that occurred over 14 months prior to the January 1, 2024, assessment date when other more recent sales were available that were provided by the board of review. In addition, two sales were different model units with less square footage than the subject when sales of the same model home as the subject were available. The Board also finds it problematic that the appraiser opined to a market value of \$390,000 which is \$19,900 below the 2021 sale price of the subject, despite being remodeled after the purchase.

The Board finds the best evidence of market value to be the board of review comparable sales. These comparables are the same model as the subject with identical living area and features. The comparables sold from January 2023 to September 2024 for prices of \$500,000 and \$525,000 or for \$243.55 and \$255.72 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$508,905 or \$247.88 per square foot of living area, including land, which is bracketed the best comparable sales in the record both on overall market value and price per square foot. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and 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: _____

September 16, 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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