



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

APPELLANT: Yehoshua Shlafrok
DOCKET NO.: 24-02218.001-R-1
PARCEL NO.: 16-26-101-132

The parties of record before the Property Tax Appeal Board are Yehoshua Shlafrok, the appellant, by Ronald Kingsley, attorney-at-law 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: \$95,273
IMPR.: \$323,531
TOTAL: \$418,804

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 is improved with a two-story dwelling of brick exterior construction containing 5,441 square feet of living area. The dwelling was constructed in 1990 and is approximately 34 years old. Features of the home include a full basement with 2,261 square feet of finished area, central air conditioning, one fireplace, 5½ bathrooms, and an attached garage with 660 square feet of building area.¹ The property has a 14,742 square foot site located in Highland Park, Moraine Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables improved with two-story dwellings of wood frame construction that range in size

¹ The Board finds the best descriptive information for the subject property was provided by the board of review that included a copy of the subject's property record card.

from 4,807 to 5,713 square feet of living area. The dwellings range in age from 44 to 86 years old. Each property has a basement, central air conditioning, one fireplace, and a garage ranging in size from 484 to 1,044 square feet of building area. The comparables have 4, 4½, 5 or 5½ bathrooms. These properties have the same assessment neighborhood code as the subject and area located from .42 to .87 of a mile from the subject property. The comparables have improvement assessments that range from \$217,132 to \$308,430 or from \$45.01 to \$59.65 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$281,844.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$418,804. The subject property has an improvement assessment of \$323,531 or \$59.46 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of stone, dryvit, stucco, or brick exterior construction that range in size from 5,187 to 5,927 square feet of living area. The dwellings range in age from 26 to 33 years old. Each property has a full basement with from 2,036 to 3,166 square feet of finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 651 to 1,222 square feet of building area. The comparables have 4½, 5½ or 6½ bathrooms. Comparables #2 and #4 each have an inground swimming pool. These properties have the same assessment neighborhood code as the subject property and are located from .38 to .70 of a mile from the subject. Their improvement assessments ranged from \$368,321 to \$443,995 or from \$67.16 to \$81.36 per square foot of living area.

Conclusion of Law

The appellant 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.

The Board finds the best evidence of assessment equity to be the board of review comparables that are more similar to the subject in age and/or size than are the comparables submitted by the appellant. The comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Two comparables have one more bathroom than the subject, three comparables have one more fireplace than the subject, one comparable has a significantly larger garage than the subject, and two comparables have inground swimming pools, unlike the subject property, necessitating downward adjustments to make these properties more equivalent to the subject for these differences. Conversely, one comparable has one less bathroom than the subject indicating an upward adjustment for this difference would be property. These comparables have improvement assessments that range from \$368,321 to \$443,995 or from \$67.16 to \$81.36 per square foot of living area. The subject's improvement assessment of \$323,531 or \$59.46 per square foot of living area falls below the range established by the best comparables in this record and is

appropriate after giving consideration to the suggested adjustments to the comparables for differences from the subject property. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: March 17, 2026



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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