FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Yehoshua Shlafrok
DOCKET NO.: 25-01438.001-R-1
PARCEL NO.: 16-26-101-132

The parties of record before the Property Tax Appeal Board are Yehoshua Shlafrok, the appellant, by 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:	$101,056
IMPR.:	$343,169
TOTAL:	$444,225

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 2025 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 2-story dwelling of brick exterior construction with 5,441 square feet of living area. The dwelling was constructed in 1990 and is approximately 35 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace and a 660 square foot garage.[1] The property has an approximately 14,742 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparables located within .87 of a mile from the subject. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 4,807 to 5,713 square feet of living area. The dwellings are 45 to 87 years old and have unfinished basements. Each home has

[1] The Board finds the best description of the subject was the property record card submitted by the board of review.

central air conditioning, one fireplace and a garage ranging in size from 484 to 1,044 square feet of building area. The comparables have improvement assessments ranging from $230,312 to $327,152 or from $47.74 to $63.27 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $444,225. The subject has an improvement assessment of $343,169 or $63.07 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 where comparables #1 and #2 were submitted and described by the appellant as comparables #6 and #7, respectively.[2] Comparables #3 and #4 are located within .93 of a mile from the subject. The comparables are 2-story dwellings of brick or stone exterior construction with 4,479 or 4,485 square feet of living area. The dwellings are 15 or 41 years old and have full basements with finished area. Features include central air conditioning, a fireplace and a garage with 550 or 623 square feet of building area. The comparables have improvement assessments of $297,476 and $305,605 or $66.42 and $68.14 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted eleven equity comparables for the Board's consideration, two of which are common comparables. The Board gives less weight to appellant's comparables #1, #2, #5 and #9 as well as board of review comparables #3 and #4 due to differences in age and/or dwelling size when compared to the subject.

The Board finds the remaining comparables, which include the parties' two common comparables are relatively similar to the subject in location, age, dwelling size and some features. These comparables have improvement assessment assessments ranging from $257,288 to $306,587 or from $53.40 to $63.27 per square foot of living area. However, the Board finds the only two comparables in the record that are reported to have finished basement area similar to the subject are the parties' two common comparables. These two comparables had improvement assessments of $304,142 and $306,587 or $62.99 and $63.27 per square foot of living area. The subject's improvement assessment of $343,169 or $63.07 per square foot of living area is bracketed by the two best comparables in this record on a per square foot basis but

[2] The Board finds the board of review noted both comparables have finished basements which were not reported nor refuted by the appellant.

higher on an overall basis which is logical given the subject’s larger size. After considering adjustments to the best comparables for differences from the subject, 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:

C E R T I F I C A T I O N

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 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 9-215 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

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