



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

APPELLANT: George Shelest
DOCKET NO.: 21-01942.001-R-1
PARCEL NO.: 16-34-201-049

The parties of record before the Property Tax Appeal Board are George Shelest, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$69,004
IMPR.: \$250,816
TOTAL: \$319,820

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 2021 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 1.75-story dwelling of Dryvit exterior construction with 3,919 square feet of living area. The dwelling was built in 2004 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 551 square feet of building area. The property has an approximately 17,894 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables with the same neighborhood code as the subject property and located within 0.65 of a mile from the subject. The comparables are improved with 2-story or 2.5-story dwellings of brick exterior construction ranging in size from 3,568 to 4,275 square feet of living area. The homes range in age from 15 to 31 years old. Each comparable has a basement with two having

finished area, central air conditioning, one fireplace, and a garage that ranges in size from 441 to 712 square feet of building area. The comparables have improvement assessments ranging from \$213,969 to \$265,986 or from \$51.23 to \$62.81 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$230,175 or \$58.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$319,820. The subject property has an improvement assessment of \$250,816 or \$64.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject property and located within 0.65 of a mile from the subject. Board of review comparable #5 is the same property as the appellant's comparable #3. The comparables are improved with 2-story or 2.5-story dwellings of brick, brick and vinyl siding, or brick and stone exterior construction ranging in size from 3,568 to 4,339 square feet of living area. The homes range in age from 1999 to 2006 and thus range in age from in 15 to 22 years old. Comparable #3 has an effective year built of 2005. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces, and a garage that ranges in size from 441 to 800 square feet of building area. The comparables have improvement assessments ranging from \$224,095 to \$277,585 or from \$62.22 to \$66.35 per square foot of living area. The board of review also provided a current Multiple Listing Service sheet for the subject which supported the subject's current assessment based on the subject's sale price. Based on this evidence the board of review requested the subject's assessment be confirmed.

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.

The parties submitted a total of seven equity comparables, including one comparable common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #1 due to its significantly older age and lack of basement finish when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining comparables, which includes the parties' common comparable. These six comparables are similar to the subject in location, age, dwelling size, and features. However, each comparable differs slightly in story height from the subject suggesting that adjustments for this difference would need to be applied to this comparable to make it more equivalent to the subject. The best comparables had improvement assessments that range from \$224,095 to \$277,585 or from \$62.22 to \$66.35 per

square foot of living area. The subject's improvement assessment of \$250,816 or \$64.00 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and 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: _____

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 19, 2023



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

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