



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

APPELLANT: Michael & Sari Goldberg  
DOCKET NO.: 20-01065.001-R-1  
PARCEL NO.: 16-21-413-007

The parties of record before the Property Tax Appeal Board are Michael & Sari Goldberg, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and 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:** \$51,356  
**IMPR.:** \$131,630  
**TOTAL:** \$182,986

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2020 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 two-story dwelling of brick exterior construction with 2,888 square feet of living area. The dwelling was constructed in 1967 and is approximately 53 years old. Features of the home include an unfinished partial basement, central air conditioning and an attached 483-square foot garage. The property has an approximate 10,500 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in the same assessment neighborhood code as the subject and within .35 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction that range in size from 2,844 to 3,081 square feet of living area. The dwellings range in age from 52 to 57 years old. The comparables each have a full or partial basement, one

of which has finished area. Each comparable has central air conditioning and an attached garage ranging in size from 460 to 506 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$91,002 to \$119,755 or from \$32.00 to \$39.63 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to \$101,513 or \$35.15 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 \$182,986. The subject property has an improvement assessment of \$131,630 or \$45.58 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 located in the same assessment neighborhood code as the subject and within .67 of a mile from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction. The board of review provided limited property characteristics for comparable #1 but disclosed it has a full basement and a 543 square foot attached garage. Comparables #2 through #5 ranged in size from 2,781 to 3,175 square feet of living area and were built from 1963 to 1978. Each of these four comparables has a full or partial basement with one of these comparables having finished area, central air conditioning, one fireplace and an attached garage with either 440 or 460 square feet of building area. The comparables have improvement assessments ranging from \$125,312 to \$149,348 or from \$44.00 to \$52.06 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 due to their dissimilar one-story designs when compared to the subject. The Board gives reduced weight to board of review comparable #1 which lacked several salient property characteristics needed by the Board to make a meaningful analysis of its similarities to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which were similar to the subject in location, design, age, dwelling size and other features. However, board of review comparable #2 has a finished basement, which the subject lacks, suggesting a downward adjustment may be necessary to make it more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$107,467 to \$149,348 or from \$34.88 to \$52.06 per square foot of living area. The subject's improvement assessment of \$131,630 or \$45.58 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to

the best comparables for differences when compared to the subject, the Board finds the appellants 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:

August 23, 2022



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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