



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

APPELLANT: M. Goldner and A. Buxbaum  
DOCKET NO.: 20-02378.001-R-1  
PARCEL NO.: 16-26-402-002

The parties of record before the Property Tax Appeal Board are M. Goldner and A. Buxbaum, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$68,461  
**IMPR.:** \$66,838  
**TOTAL:** \$135,299

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 1,804 square feet of living area. The dwelling was built in 1924 and an effective age of 1937. Features of the home include a basement finished with a recreation room, central air conditioning, one fireplace, and a 228 square foot garage.<sup>1</sup> The property has approximately 12,400 square foot site located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity and overvaluation with respect to the improvement assessment as the bases of the appeal. In support of the assessment inequity argument, the appellants provided a uniformity analysis with eight equity comparables located within the same

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<sup>1</sup> The parties differ whether the subject has finished or unfinished basement area. The Board finds the property record card presented by the board of review provided the best description of the subject's property characteristics disclosing the subject has a basement finished with a 565 square foot recreation room.

neighborhood code as the subject and within 0.42 of a mile from the subject property. The properties are improved with 2-story dwellings of brick, stucco, or wood siding exterior construction ranging in size from 1,656 to 1,982 square feet of living area. The dwellings were built from 1918 to 1926. Each comparable was reported as having a basement with "0" finished area and from a 308 to an 800 square foot garage. Five comparables each have one fireplace, and three comparables each have central air conditioning. These comparables have improvement assessments ranging from \$39,074 to \$65,804 or from \$19.71 to \$33.62 per square foot of living area.

In support of the overvaluation argument, the appellants submitted three properties located within the same neighborhood as the subject and within 0.21 of a mile from the subject property. The comparables have sites ranging in size from 7,275 to 10,001 square feet of land area that are improved with 2-story dwellings of brick, stucco, or wood siding exterior construction ranging in size from 1,676 to 2,077 square feet of living area. The homes were built in 1922 or 1927. Each comparable was reported as having a basement with "0" finished area and from a 240 to a 528 square foot garage. Two comparables each have a fireplace and central air conditioning. The comparables sold from December 2018 to October 2019 for prices ranging from \$290,000 to \$355,000 or from \$146.32 to \$211.81 per square foot of living area, land included.

Based on this evidence, the appellants requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,773. The subject's assessment reflects a market value of \$428,877 or \$237.74 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$74,312 or \$41.19 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with sales and equity data that are located within the same neighborhood code and within 0.20 of a mile from the subject property. The comparables have sites of 10,000 or 11,800 square feet of land area that are improved with 1.5-story or 2-story dwellings of stucco or wood siding exterior construction ranging in size from 1,703 to 2,372 square feet of living area. The dwellings were built from 1922 to 1953 with comparables #3 and #4 having 1979 and 1963 effective years, respectively. Each comparable was reported as having a basement, three of which are finished with recreation rooms. Three comparables each have central air conditioning. Each comparable has one fireplace and from a 336 to a 529 square foot garage. The comparables sold from February 2019 to August 2020 for prices ranging from \$510,000 to \$535,000 or from \$215.01 to \$308.28 per square foot of living area, land included. The comparables have improvement assessments ranging from \$63,198 to \$99,444 or from \$30.84 to \$51.42 per square foot of living area. Based on this evidence the board of review requested that the subject's assessment be confirmed.

In written rebuttal, the appellants' attorney critiqued the board of review's evidence arguing its comparables should be given less weight in contrast to the appellants' comparables. The attorney also critiqued the analysis system and practices utilized by the Board in determining its decisions based upon equity and the weight of the evidence and contended that a more "simplistic statistical

formula” would be appropriate “using a median price/SF analysis” that is more accurate and consistent with the preponderance of evidence standard and the burden of proof under Section 1910.63(e) of the Illinois Administrative Code. Additionally, the attorney argued only the subject’s above grade living area should be considered and the features including the basements, garages, and other “non-livable area” should be given no weight. Based on the record and the arguments outlined within the appellants’ rebuttal, the attorney argued that the subject property is overassessed and requested the Board find in favor of the appellants’ requested reduction pursuant to Section 1910.63(e) of the Illinois Administrative Code.

### **Conclusion of Law**

The appellants contend in part 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the appellants’ counsel’s argument that, the subject’s amenities are not included in above grade living area and therefore, should not be considered in determining uniformity, to be without merit. The Board finds that “property” includes all improvements and their respective assessments and are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1))

The parties submitted a total of 12 suggested equity comparables for the Board’s consideration. The Board gives less weight to the appellants’ comparables #1, #3, #5, #6, and #8 as well as the board of review comparables #2 through #4 due to differences in dwelling size, age, and/or lack of central air conditioning which is a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be the parties’ remaining comparables. These four comparable are similar to the subject in location, dwelling size, age, and other features, except the appellants’ comparables lack a finished basement, unlike the subject, suggesting upward adjustments are needed to make these properties more similar to the subject. These best comparables have improvement assessments ranging from \$43,613 to \$63,198 or from \$26.02 to \$37.11 per square foot of living area. The subject’s improvement assessment of \$74,312 or \$41.19 per square foot of living area falls above the range established by the best equity comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

Alternatively, the appellants contend that 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). After considering the reduction to the subject's assessment based on assessment inequity, the Board finds no further reduction in the subject's assessment based on the appellants' overvaluation argument is 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.

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Chairman



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Member



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Member



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Member



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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 21, 2023



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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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COUNTY

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