



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

APPELLANT: Richard Goldberg  
DOCKET NO.: 20-03836.001-R-1  
PARCEL NO.: 06-17-306-010

The parties of record before the Property Tax Appeal Board are Richard Goldberg, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$6,577  
**IMPR.:** \$31,169  
**TOTAL:** \$37,746

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 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 1-story dwelling of vinyl siding exterior construction with 1,168 square feet of living area. The dwelling was constructed in 1952. Features of the home include a basement and a 576 square foot garage. The property has a 4,800 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales<sup>1</sup> located within 0.63 of a mile from the subject. The parcels range in size from 4,800 to 13,090 square feet of land area and are improved with 1-story homes of vinyl siding exterior construction ranging in size from 856 to 1,328 square feet of living area. The dwellings were built from 1934 to 1953, with comparables #1 and #2 having reported effective ages of 1952 and 1970, respectively. Each home has a crawl

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<sup>1</sup> These comparables are renumbered as comparables #1, #2, and #3.

space foundation. One home has a fireplace and one home has a 480 square foot garage. The comparables sold from April 2019 to May 2020 for prices ranging from \$28,000 to \$75,000 or from \$32.71 to \$79.79 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,746. The subject's assessment reflects a market value of \$113,385 or \$97.08 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.70 of a mile from the subject. The parcels range in size from 7,500 to 17,950 square feet of land area and are improved with 1-story homes of vinyl siding exterior construction ranging in size from 1,038 to 1,340 square feet of living area. The dwellings were built from 1947 to 1957 with the oldest home having an effective age of 1962. One home has a basement and three homes each have a crawl space foundation. Two homes each have central air conditioning, two homes each have a fireplace, and three homes each have a garage ranging in size from 360 to 576 square feet of building area. The comparables sold from May to December 2019 for prices ranging from \$125,000 to \$172,500 or from \$117.92 to \$157.77 per square foot of living area, including land.

Based on this evidence the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant contends 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 and the board of review's comparable #3, due to substantial differences from the subject in dwelling size, age/effective age, and/or garage amenity. Moreover, the appellant's comparable #3 sold for considerably less than the other comparables in this record and appears to be an outlier.

The Board finds the best evidence of market value to be the board of review's comparables, which are relatively similar to the subject in dwelling size, age, location, and some features, although these comparables have larger lots than the subject and two of these comparables have crawl space foundations compared to the subject's basement foundation, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold from May to December 2019 for prices ranging from \$139,500 to \$172,500 or from \$128.73 to \$157.77 per square foot of living area, including land. The

subject's assessment reflects a market value of \$113,385 or \$97.08 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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

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: February 21, 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Richard Goldberg, by attorney:  
Eric Feldman  
Eric Feldman & Assoc. P.C.  
123 W. Madison St.  
Suite 1704  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085