



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

APPELLANT: M. Goldner and A. Buxbaum  
DOCKET NO.: 21-03844.001-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 Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story dwelling of brick exterior construction with 1,804 square feet of living area. The dwelling was built in 1924 and has an effective age of 1937. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 228 square foot garage. The property has approximately 12,400 square foot site located in Highland Park, Moraine 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 eight equity comparables located within 0.43 of a mile from the subject property. The comparables have varying degrees of similarity in dwelling size, design, age, and other features when compared to the subject. The comparables have improvement assessments ranging from \$39,074 to \$65,804

or from \$19.71 to \$33.62 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 20-02378.001-R-1 by the same appellants. In that 2020 appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$135,299 based on the evidence of record. In addition, the appellants reported in the residential appeal petition that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,773. The subject property has an improvement assessment of \$74,312 or \$41.19 per square foot of living area. The board of review disclosed the first year of the general assessment period was 2019 and a township equalization factor of 1.0000 was applied in the 2021 tax year to all non-farm properties in Moraine Township.

In support of its contention of the correct assessment, the board of review submitted information, on five equity comparables located within 0.38 of a mile from the subject property. The comparables have varying degrees of similarity in dwelling size, design, age, and other features when compared to the subject. The comparables have improvement assessments ranging from \$78,406 to \$99,181 or from \$39.74 to \$51.02 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel critiqued the board of review comparables arguing the board of review comparables are not comparable to the subject due to differences in age and/or larger dwelling sizes.

### **Conclusion of Law**

The appellants 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 Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board the prior tax year under Docket Number 20-02378.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$135,299 based on the evidence submitted by the parties. The Property Tax Appeal Board finds the record disclosed that the Lake County quadrennial general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the record disclosed the subject property is an owner-occupied residence and that 2020 and 2021 are within the same general assessment period. The Board finds the record disclosed an equalization factor of 1.0000 was issued in Moraine Township for the 2021 tax year. The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. The record contains no evidence indicating the Board's 2020 decision was reversed or modified upon review and that the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's total assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0000.

As a final point, the Board finds the subject dwelling is being equitably assessed, particularly in light of its newly reduced improvement assessment as a result of applying Section 16-185 of the Property Tax Code for an assessment of \$66,838 or \$37.05 per square foot of living.

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: June 27, 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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