



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

APPELLANT: Michael Goldman
DOCKET NO.: 23-01854.001-R-1
PARCEL NO.: 15-21-221-020

The parties of record before the Property Tax Appeal Board are Michael Goldman, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$42,544
IMPR.: \$96,822
TOTAL: \$139,366

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 2023 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 frame exterior construction containing 1,636 square feet of living area.¹ The dwelling was constructed in 2006 and is approximately 17 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 420 square feet of building area. The property is in Buffalo Grove, Vernon Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine assessment equity comparables composed of two-story dwellings of frame exterior construction each with

¹ The photograph of the subject property contained on the subject's Property Information sheet submitted by the board of review depicts a two-story townhouse.

1,636 square feet of living area.² The dwellings are 11 or 18 years old. Each comparable has a basement with two having finished area, central air conditioning, 2½ bathrooms, and a garage with 420 square feet of building area. One comparable has a fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .04 to .23 of a mile from the subject property. Their improvement assessments range from \$77,536 to \$102,541 or from \$47.39 to \$62.68 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$91,166.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,366. The subject property has an improvement assessment of \$96,822 or \$59.18 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five assessment equity comparables improved with two-story dwellings of frame exterior construction each with 1,636 square feet of living area. The homes were built in 2006 or 2007. Each property has a basement with two having finished area, central air conditioning, 2½ bathrooms, and a garage with 420 square feet of building area. Two comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from approximately .004 to .090 of a mile from the subject property. Their improvement assessments range from \$96,361 to \$100,844 or from \$58.90 to \$61.64 per square foot of living area. Board of review comparable #1 is the same property as appellant's comparable #5.

Conclusion of Law

The appellant 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 information on thirteen assessment equity comparables to support their respective positions with one comparable being a duplicate. The Board gives less weight to appellant's comparables #5 and #8 as well as board of review comparables #1 and #5, which includes the duplicate comparable, as these comparables have finished basement area, unlike the subject property. The Board also gives reduced weight to appellant's comparables #6, #7 and #8 due to differences from the subject dwelling in age, each being approximately seven years newer than the subject. The Board gives most weight to appellant's comparables #1, #2, #3, #4, and #9 as well as board of review comparables #2, #3, and #4, which have similar unfinished basements as the subject property. These comparables are similar to the subject in features with the exception that all but board of review comparable #3 lack a fireplace necessitating upward

² The appellant's submission included additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these additional comparables will not be further considered pursuant to Section 1910.80 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80).

adjustments to make these comparables more equivalent to the subject for the lack of this feature. These eight comparables have improvement assessments ranging from \$81,757 to \$97,754 or from \$49.97 to \$59.75 per square foot of living area. The subject's improvement assessment of \$96,822 or \$59.18 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record 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: _____

October 15, 2024



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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