



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

APPELLANTS: M. Goldner & A. Buxbaum  
DOCKET NO.: 23-04175.001-R-1  
PARCEL NO.: 16-26-402-002

The parties of record before the Property Tax Appeal Board are M. Goldner & A. Buxbaum, the appellants, by attorney 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 **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:** \$64,470  
**IMPR.:** \$114,046  
**TOTAL:** \$178,516

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from the 2022 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 2-story dwelling of brick exterior construction with 1,804 square feet of living area. The dwelling was constructed in 1924, has a chronological age of 99 years old and an effective year built of 1961. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, one fireplace and a 228 square foot attached garage. The property has an approximately 12,400 square foot site and is located in Highland Park, Moraine Township, Lake County.

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<sup>1</sup> The Board finds the best description of the subject was found in its property record card, submitted by the board of review and not refuted by the appellants.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on six properties located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings<sup>2</sup> of wood siding or brick exterior construction ranging in size from 1,716 to 2,223 square feet of living area. The homes were built from 1914 to 1940. Each comparable has a basement with finished area, central air conditioning and a detached garage ranging in size from 340 to 650 square feet of building area. Five dwellings each have one fireplace. Comparables #2, #4 and #6 were reported to have had interior remodeling or been gutted and rehabbed in 2010 or 2016. The comparables have improvement assessments ranging from \$73,871 to \$112,449 or from \$42.48 to \$57.84 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$81,866 or \$45.38 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 \$178,516. The subject has an improvement assessment of \$114,046 or \$63.22 per square foot of living area.

To support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with a 1.5-story, a 1.75-story or a 2-story dwelling of wood siding or stucco exterior construction ranging in size from 1,418 to 2,186 square feet of living area. The homes range in age from 93 to 104 years old. Each comparable has an unfinished basement and a detached garage ranging in size from 485 to 1,600 square feet of building area.<sup>3</sup> Two dwellings have central air conditioning and one fireplace. The property record cards for board of review comparables, submitted by the appellants, report board of review comparables #1 and #3 to have finished area above the garage which includes where both include plumbing and comparable #3 also has air conditioning. The property record card of board of review comparable #2 disclosed this property benefited from an addition in 2017. The comparables have improvement assessments that range from \$107,198 to \$142,676 or from \$65.27 to \$86.17 per square foot of living area.

The board of review's grid analysis also disclosed the subject property sold in April 2024 for a price of \$825,000. To document the subject sale the board of review submitted a copy of the Multiple Listing Service (MLS) sheet and PTAX-203 Real Estate Transfer Declaration. The MLS sheet depicts the subject has a newly renovated luxury bathroom and a recently updated full basement including a full bathroom. The board of review noted the subject's sale price reflects a market value that is 54% higher than its fair market value based the 2023 assessment. The board of review cited the Illinois Supreme Court, contending a contemporaneous sale of the subject property is the best indication of market value. Korzen v. Belt Railway co. of Chicago, 37 Ill.2d 158 (1967) Based on this evidence, the board of review requested the subject's assessment be increased to \$217,810 which the board of review contends is more reflective of the subject's recent sale price and is supported by the submitted equity comparables.

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<sup>2</sup> Some descriptive details for the appellants' comparable properties were corrected or supplemented based on information found in their respective property record cards which were submitted by the appellants in rebuttal.

<sup>3</sup> Some descriptive details for the board of review's comparables were found in the respective property record cards submitted by the appellants in rebuttal.

In written rebuttal, the appellants argued the subject property has a single building while each board of review comparable has multiple buildings. The appellants contend the April 2024 purchase price of the subject occurred 16 months after the January 1, 2023 assessment date and therefore should be given no weight. The appellants critiqued each of the board of review comparables contending they are not good comparables since each has “multiple buildings” and disputed the dwelling sizes of these properties. In support of these arguments, the appellants submitted property record cards for the subject and both parties comparables.

Counsel submitted two rebuttal grids, one grid with both parties’ comparables and one grid containing the appellants’ suggested “best comparable sales.” The grid analysis presenting the board of review comparables reported these properties to have total dwelling sizes that include the finished area over the garage.

### **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 Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the appellants’ assertion the board of review comparables have “multiple buildings,” the Board finds the property record cards depict each board of review comparable has a detached garage and that comparables #1 and #3 have 620 and 485 square feet of finished area over the garage. The Board further finds each of the appellants’ comparables also have a detached garage, however, the page including the sketch of the appellants’ detached garages was omitted from their submission. As a result, the Board is not able to determine if the detached garages of the appellants’ comparables also have finished area over the garage.

The record contains nine assessment comparables and evidence of a 2024 sale of the subject property for the Board’s consideration. The Board gives less weight to appellants’ comparables #1, #3 and #5 which are less similar to the subject in dwelling size and/or remodeling than other properties in the record. The Board gives less weight to board of review comparables #1 and #3 which appear to include an accessory dwelling unit located above the detached garage. As to the subject’s recent April 2024 sale price, the Board finds the sale occurred within a reasonable time frame for this January 1, 2023 lien date and therefore shall be given some consideration.

The Board finds the best evidence of assessment equity to be appellants’ comparables #2, #4, and #6 along with board of review comparable #2 which are overall more similar to the subject in location, age, dwelling size and based on information in the respective property record cards, have benefitted from interior updating, like the subject. These best comparables have improvement assessments ranging from \$73,871 to \$136,759 or from \$43.05 to \$86.17 per square foot of living area. The subject has an improvement assessment of \$114,046 or \$63.22

per square foot of living area which falls within the range established by the best comparables in the record.

The Board finds, based on unrefuted evidence, the subject property sold in April 2024 for a price of \$825,000 which reflects a total assessment for the subject of \$279,973, when applying the statutory level of assessment of 33.33%. The subject's total 2023 assessment of \$178,516 appears to suggest the subject may be under assessed and further undermines the appellant's inequity argument.

After considering adjustments to the best comparables for differences from the subject and considering the board of review requested the subject's assessment be confirmed, the Board finds the appellant did not demonstrate with clear and convincing evidence the subject's improvement was inequitably assessed and a neither a reduction nor an increase in the subject's assessment 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.



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: January 21, 2025



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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