



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

APPELLANT: Richard Goldberg
DOCKET NO.: 24-02237.001-R-1
PARCEL NO.: 16-32-313-047

The parties of record before the Property Tax Appeal Board are Richard Goldberg, 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: \$57,201
IMPR.: \$222,602
TOTAL: \$279,803

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 2024 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 3,459 square feet of living area. The dwelling was constructed in 1986 and is 38 years old. Features of the home include a 1,680 square foot basement with a 1,260 square foot recreational room, central air conditioning, a fireplace, 2.5 bathrooms and a 420 square foot garage.¹ The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located within the subject's assessment neighborhood and within .35 of a mile from the subject. The comparables are improved with two-story dwellings of wood frame exterior ranging in age from 26 years old to 38 years old. The comparables each have one fireplace, an unfinished basement ranging from

¹ The Board finds that the best description of the subject is found in the property record card.

1,601 to 2,048 square feet, central air conditioning, 2.5 to 4 bathrooms, a garage ranging in size from 440 to 640 square feet and living areas ranging in size from 3,368 to 3,626 square feet. The comparables have improvement assessments that range from \$190,747 to \$250,625 or from \$53.10 to \$70.51 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$214,181 or \$61.92 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$279,803. The subject property has an improvement assessment of \$222,602 or \$64.35 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables.

In support of its contention of the correct assessment, the board of review submitted evidence on three comparables, located within .25 miles of the subject, and within the subject's assessment neighborhood code. The comparables have two-stories, brick exterior, central air conditioning, a fireplace, 3.5 bathrooms, a garage ranging in size from 691 to 770 square feet and living space ranging in size from 3,764 to 3,848 square feet. The comparables range in age from 32 to 36 years old, and have a 2,134 to 2,319 square foot basement of which two are finished. One comparable has an inground swimming pool. The comparables have improvement assessments ranging from \$245,662 to \$269,789 or from \$65.27 to \$70.98 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to all the appellant's comparables and the board of review's comparable #2 for their unfinished basements, in relation to subject's finished basement.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, and #3 which are overall most equivalent to the subject with regards to their brick exterior, age, location, dwelling size, and similar finished basement feature. These comparables have improvement assessments of \$245,662 and \$269,789 or \$65.27 and \$70.98 per square foot of living area. The subject's improvement assessment of \$222,602 or \$64.35 per square foot of living area is below the two best comparables in this record. Based on this record, and after considering adjustments to the best comparables for differences to the subject, 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: March 17, 2026



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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