



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

APPELLANT: Ken Goldstein
DOCKET NO.: 25-00255.001-R-1
PARCEL NO.: 16-16-402-006

The parties of record before the Property Tax Appeal Board are Ken Goldstein, the appellant, by attorney Abby L. Strauss, of Schiller Law 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: \$52,968
IMPR.: \$172,822
TOTAL: \$225,790

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 2025 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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review's office in Waukegan pursuant to prior written notice. Appearing on behalf of the appellant was Abby L. Strauss, of Shiller Law P.C., and appearing on behalf of the Lake County Board of Review was Jack Perry.

The subject property consists of a 2-story dwelling of brick exterior construction with 2,788 square feet of living area. The dwelling was constructed in 1968 and is approximately 57 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 546 square foot garage. The property has an approximately 11,250 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.19 of a mile from the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 2,966 to 3,206 square feet of living area. The dwellings are 59 to 61 years old and have basements with one having finished area. Each home has central air conditioning and a garage ranging in size from 462 to 690 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$168,045 to \$182,976 or from \$55.64 to \$58.40 per square foot of living area.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$225,790. The subject property has an improvement assessment of \$172,822 or \$61.99 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 located within 0.13 of a mile from the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 2,576 to 3,100 square feet of living area. The dwellings are 57 or 58 years old and have basements, two with finished area. Each home has central air conditioning and a garage ranging in size from 484 to 552 square feet of building area. The comparables have improvement assessments ranging from \$158,807 to \$212,606 or from \$61.65 to \$68.58 per square foot of living area.

At hearing, Perry contended appellant's comparable #3 and the board of review comparables #1 and #2 are the best comparables in the record as they have finished basements similar to the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, Strauss asserted board of review comparable #1 is an outlier in comparison to the other comparables in the record and board of review comparables #2 and #3 are lower on a per square foot basis when compared to the subject.

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 record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #4 as well as board of review comparable #3 which have unfinished basements unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparables #1 and #2 which have finished basement area and are similar to the subject in location, age, dwelling size, and most features. These most similar comparables have improvement assessments that range from \$182,976 to \$212,606 or from \$58.40 to \$68.58 per square foot of living area. The subject's improvement assessment of \$172,822 or \$61.99 per square foot of living area falls below the range established by the best comparables in this record on an overall basis and within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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: _____

October 20, 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 9-215 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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COUNTY

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