



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

APPELLANT: Daniel Moons
DOCKET NO.: 20-01401.001-R-1
PARCEL NO.: 16-28-113-007

The parties of record before the Property Tax Appeal Board are Daniel Moons, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$44,280
IMPR.: \$112,937
TOTAL: \$157,217

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 2020 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 is improved with a two-story dwelling of brick and wood siding exterior construction containing 2,531 square feet of living area. The dwelling was built in 1959 and is approximately 61 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 441 square feet of building area. The property has a site with approximately 9,540 square feet of land area located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings of brick exterior construction ranging in size from 2,050 to 2,380 square feet of living area. The dwellings range in age from 61 to 63 years old. Each comparable has an unfinished partial or full basement, central air conditioning, and an

attached garage ranging in size from 440 to 550 square feet of building area. Three comparables have one fireplace. These properties are located from approximately .10 to .27 of one mile from the subject property. The comparables have improvement assessments ranging from \$64,330 to \$95,188 or from \$31.38 to \$40.86 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$91,242.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,217. The subject property has an improvement assessment of \$112,937 or \$44.62 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of brick and wood siding exterior construction ranging in size from 2,381 to 2,495 square feet of living area. The comparables were built in 1960 with comparables #2 through #4 having effective construction dates of 1970 or 1975. One comparable has a partial basement with finished area, one comparable has an unfinished basement and a lower level, and two comparables have lower levels. Each comparable has central air conditioning, two comparables have one fireplace each, and each property has an attached or detached garage ranging in size from 483 to 506 square feet of building area. These properties are located from approximately .13 to .37 of one mile from the subject property and have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$113,886 to \$136,219 or from \$45.65 to \$56.20 per square foot of building area. The board of review submission indicated the uniformity grid analysis was for the 2019 tax year and that a township equalization factor of 1.0017 was applied in 2020.

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 information on eight comparables to support their respective positions. The Board gives little weight to the appellant's comparables due to differences from the subject dwelling in style as each is improved with a one-story dwelling whereas the subject property is improved with a two-story home. This evidence was not sufficient to challenge the correctness of the assessment. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review which are more similar to the subject dwelling in style and size than are the appellant's comparables. These four comparables have 2019 improvement assessments that range from \$113,886 to \$136,219 or from \$45.65 to \$56.20 per square foot of living area. The assessment on these comparables would need to be increased by a township equalization factor of 1.0017 to reflect their respective 2020 assessments. Nevertheless, the subject's improvement assessment of \$112,937 or \$44.62 per square foot of living area falls below the range established by the best comparables in this record prior to the application of the positive adjustment for equalization. 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:

September 20, 2022



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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