



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

APPELLANT: Daniel Moons  
DOCKET NO.: 21-02032.001-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 & 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:** \$44,187  
**IMPR.:** \$112,700  
**TOTAL:** \$156,887

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 2021 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 2-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 62 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 three equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 2,113 to 3,360 square feet of living area. The dwellings range in age from 58 to 66 years old.

The comparables have basements, one of which has finished area. Each comparable has central air conditioning, one to three fireplaces and an attached garage ranging in size from 418 to 484 square feet of building area. The comparables have improvement assessments ranging from \$90,822 to \$126,184 or from \$28.66 to \$42.98 per square foot of living area. 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 \$156,887. The subject property has an improvement assessment of \$112,700 or \$44.53 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with 1-story,<sup>1</sup> 1.5-story or 2-story dwellings of brick and wood siding exterior construction ranging in size from 2,381 to 2,515 square feet of living area. The comparables were built in 1958 or 1960 with comparables #2 through #4 having effective years built from 1965 to 1975. One comparable has a partial basement with finished area and four comparables have lower levels. Each comparable has central air conditioning, three comparables each have one or two fireplaces, and each property has an attached or detached garage ranging in size from 483 to 506 square feet of building area. The comparables have improvement assessments ranging from \$113,840 to \$136,274 or from \$45.63 to \$56.17 per square foot of building area.

### **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 that are relatively similar to the subject in location, design, age and features. However, the Board gives less weight to the appellant's comparables due to significant differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review which are most similar to the subject in dwelling size. These comparables have improvement assessments that range from \$113,840 to \$136,274 or from \$45.63 to \$56.17 per square foot of living area. The subject's improvement assessment of \$112,700 or \$44.53 per square foot of living area falls below the range established by the best comparables 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.

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<sup>1</sup> The Board finds comparable #2 has ground floor area of 702 square feet and above ground floor area of 2,515 square feet, suggesting this dwelling is part 2-story in design.

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:

July 18, 2023



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Daniel Moons, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085