



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

APPELLANT: Daniel Voicu  
DOCKET NO.: 22-01634.001-R-1  
PARCEL NO.: 16-29-422-002

The parties of record before the Property Tax Appeal Board are Daniel Voicu, 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 **A Reduction** 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:** \$34,114  
**IMPR.:** \$51,474  
**TOTAL:** \$85,588

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 2022 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 one-story dwelling of brick exterior construction with 1,052 square feet of living area. The dwelling was constructed in 1953. Features of the home include a full basement with finished area and a fireplace. The property has a 6,250 square foot site and 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 12 equity comparables improved with one-story dwellings that range in size from 1,028 to 1,102 square feet of living area. The homes were built from 1950 to 1957. Each comparable has a basement and a garage ranging in size from 264 to 537 square feet of building area. Eight of the comparables have central air conditioning and three have a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 0.02 to 0.59 of a mile from the subject property. The comparables

have improvement assessments that range from \$29,828 to \$57,252 or from \$27.32 to \$55.05 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$51,474.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,793. The subject property has an improvement assessment of \$57,679 or \$54.83 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 improved with one-story dwellings of brick or frame exterior construction that range in size from 1,004 to 1,200 square feet of living area. The homes were built from 1950 to 1964. Each comparable has a full or partial basement with four having finished area and a garage ranging in size from 260 to 495 square feet of building area. Four of the comparables have central air conditioning and one or two fireplaces. The comparables have the same assessment neighborhood code as the subject and are located from 0.23 to 0.41 of a mile from the subject property. The comparables have improvement assessments that range from \$58,086 to \$79,029 or from \$57.85 to \$67.55 per square foot of living 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 sufficiently met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains 17 equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the board of review's comparables #1, #3 and #5 due to differences from the subject dwelling size and/or date of construction. The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparables #2 and #4. These comparables range in size from 1,004 to 1,170 square feet of living area and were built from 1950 to 1959. Their improvement assessments range from \$29,828 to \$71,412 or from \$27.32 to \$61.04 per square foot of living area. The subject property's improvement assessment of \$57,679 or \$54.83 per square foot of living area falls within the range established by the best comparables in this record. Although the subject's improvement assessment falls within the range, the Board finds that downward adjustments are required to account for the subject's lack of a garage and central air conditioning. All the comparables provided by both parties have either an attached or detached garage and the majority have central air conditioning. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction 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:

April 16, 2024



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 Voicu, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

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