



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

APPELLANT: Nadav Daniel
DOCKET NO.: 25-00989.001-R-1
PARCEL NO.: 16-28-105-022

The parties of record before the Property Tax Appeal Board are Nadav Daniel, the appellant, by attorney Arden Edelcup of Tax Appeals Lake County in Lake Zurich; 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: \$54,592
IMPR.: \$212,448
TOTAL: \$267,040

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 subject property consists of a two-story dwelling of brick exterior construction with 3,130 square feet of living area. The dwelling was constructed in 1956 and is approximately 69 years old. Features of the property include a basement with finished area, central air conditioning, 3½ bathrooms, a fireplace and a garage with 440 square feet of building area. The property has a 10,010 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within approximately .82 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,173 to 3,514 square feet of living area. The dwellings were built from 1930 to 1981. The comparables

each have a basement, two of which have finished area. Each comparable has central air conditioning, either 2½, 3 or 3½ bathrooms, one or three fireplaces and a garage ranging in size from 418 to 550 square feet of building area. The comparables have improvement assessments that range from \$185,759 to \$205,188 or from \$55.22 to \$62.10 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$194,060 or \$62.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$267,040. The subject has an improvement assessment of \$212,448 or \$67.87 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on two equity comparables that have the same assessment neighborhood code as the subject and are located within approximately .67 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction with 3,178 or 3,355 square feet of living area. The dwellings are 69 or 75 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, 3 or 3½ bathrooms, one or two fireplaces and either a 420 or a 506 square foot garage. The comparables have improvement assessments of \$216,565 and \$240,422 or \$68.15 and \$71.66 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 six equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3 and #4 due to differences from the subject in dwelling size or age.

The Board finds the best evidence of assessment equity to be appellant's comparable #2, along with the two board of review comparables, which are similar to the subject in location, dwelling size, design, age and some features. These three comparables have improvement assessments that range from \$194,729 to \$240,422 or from \$61.37 to \$71.66 per square foot of living area. The subject's improvement assessment of \$212,448 or \$67.87 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering 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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