



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

APPELLANT: Beth Merkin  
DOCKET NO.: 16-03411.001-R-1  
PARCEL NO.: 16-29-209-011

The parties of record before the Property Tax Appeal Board are Beth Merkin, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$41,447  
**IMPR.:** \$248,534  
**TOTAL:** \$289,981

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 2016 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 3,540 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 440 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within .64 of a mile of the subject property. The comparables are described as two-story dwellings of brick or wood siding exterior construction ranging in size from 3,111 to 3,803 square feet of living area. The dwellings were constructed from 1999 to 2009. The comparables have basements, with two having finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 440 to 846 square feet of building area. The comparables sold from January

2015 to March 2016 for prices ranging from \$631,500 to \$980,000 or from \$177.64 to \$272.90 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$289,981. The subject's assessment reflects a market value of \$874,490 or \$247.03 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .44 of a mile of the subject property, one of which was submitted by the appellant. Board of review comparable #1 is the same property as appellant's comparable #6. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 3,411 to 3,800 square feet of living area. The dwellings were constructed from 1999 to 2004. The comparables have basements, with finished area. In addition, each comparable has central air conditioning, one fireplace and a garage ranging in size from 441 to 846 square feet of building area. The comparables sold from October 2015 to June 2016 for prices ranging from \$920,000 to \$980,000 or from \$253.68 to \$272.90 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted eight comparable sales for consideration which includes the parties' common comparable. The Board gave reduced weight to appellant's comparables #1, #2, #4 and #5 based on their inferior unfinished basements when compared to the subject.

The Board finds the best evidence of market value for the subject property to be the remaining comparables submitted by both parties which includes the common comparable. These four comparables are most similar to the subject in location, dwelling size, design, age and/or most features. The comparables sold from October 2015 to June 2016 for prices ranging from \$740,000 to \$980,000 or from \$216.12 to \$272.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$874,490 or \$247.03 square foot of living area, including land which falls within the range established by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its 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.

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Chairman



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Member

\_\_\_\_\_  
Member



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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 17, 2019



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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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COUNTY

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