



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

APPELLANT: Zack Merzyn  
DOCKET NO.: 17-01091.001-R-1  
PARCEL NO.: 14-33-107-006

The parties of record before the Property Tax Appeal Board are Zack Merzyn, the appellant, by attorney Gregory Riggs 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:** \$37,222  
**IMPR.:** \$166,181  
**TOTAL:** \$203,403

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 2017 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, wood-sided, single-family dwelling with 3,127 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full unfinished basement, central air conditioning, three fireplaces, and a 657-square foot garage. The property is located in Deer Park, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales with varying degrees of similarity to the subject in location, design, age, dwelling size and features. The comparables sold from January 2016 to June 2017 for prices ranging from \$435,000 to \$650,000 or from \$141.55 to \$166.16 per square foot of living area, land included. The appellant's appeal petition indicates the subject property is an owner-occupied residence. Based on the comparable sales 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 \$203,403. The subject's assessment reflects a market value of \$613,584 or \$196.22 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on four comparable sales. The comparables have varying degrees of similarity to the subject property in location, design, age, dwelling size and features and sold from June 2015 to September 2017 for prices ranging from \$559,900 to \$770,000 or from \$198.83 to \$230.76 per square foot of living area, land included.

In addition, the board of review submitted a brief asserting that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-01909.001-R-1. In that appeal, the parties reached an agreement reducing the subject's assessment to \$187,601. In a brief submitted with its Notes on Appeal, the board of review explained that Ela Township's most recent general assessment cycle began in 2015 and runs through 2018. It further indicated that in tax years 2016 and 2017 township equalization factors of 1.0499 and 1.0327, respectively, were applied in Ela Township. The board of review explained that if the assessment for the 2017 tax year was calculated by applying the 2016 and 2017 equalization factors to the Property Tax Appeal Board's assessment as determined for the 2015 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's assessment would be \$203,403. As the subject's assessment for the 2017 tax year is \$203,403, based on this evidence and in accordance with Section 16-185 of the Property Tax Code, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The Property Tax Appeal Board takes notice that the subject property was the matter of an appeal before the Board for the 2015 tax year under Docket Number 15-01909.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$187,601 based on an agreement of the parties. The Property Tax Appeal Board finds that Lake County's general assessment period began in the 2015 tax year and runs through the 2018 tax year. The Board finds Section 16-185 of the Property Tax Code controls in this matter.

Section 16-185 provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2016 and 2017 tax years are in the same general assessment period. Equalization factors of 1.0499 for tax year 2016 and 1.0327 for tax year 2017 were applied in Ela Township. Furthermore, the 2015 decision of the Property Tax Appeal Board was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2015 decision of \$187,601, results in an assessment of \$203,403 ( $\$187,601 \times 1.0499 = \$196,962 \times 1.0327 = \$203,403$ ). As the subject's 2017 assessment of \$203,403 meets the statutory provisions of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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: June 16, 2020



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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