



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

APPELLANT: William Merkle
DOCKET NO.: 17-01108.001-R-1
PARCEL NO.: 16-36-403-032

The parties of record before the Property Tax Appeal Board are William Merkle, 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: \$72,298
IMPR.: \$93,085
TOTAL: \$165,383

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 dwelling of wood siding exterior construction with 2,205 square feet of living area. The dwelling was constructed in 1937 but has an effective age of 1943 due to remodeling in 2000. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 256 square foot garage. The property has a 15,261 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable properties located in the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 9,346 to 18,243 square feet of land area. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 1,920 to 2,408 square feet of living area. The dwellings were constructed between 1920 and 1942. Comparable #4 has an effective

age of 1942. The comparables each feature a basement, with one having finished area, three comparables have central air conditioning, four comparables have one or two fireplaces and three comparables each have a garage ranging in size from 460 to 483 square feet of building area. The comparables sold from January 2016 to August 2017 for prices ranging from \$410,000 to \$554,000 or from \$173.51 to \$230.07 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,383. The subject's assessment reflects a market value of \$498,893 or \$226.26 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 its contention of the correct assessment, the board of review submitted information on seven comparable properties located in the same neighborhood code as the subject as assigned by the township assessor. Board of review comparables #1, #2 and #3 are the same properties as the appellant's comparables #1, #2 and #3. The parties comparable #3 was reported to have sold twice, once in December 2016 and again in March 2018. The comparables have sites ranging in size from approximately 7,700 to 13,854 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction and range in size from 1,824 to 2,440 square feet of living area. The comparables each comparable feature a basement, with six having finished area and central air conditioning. Each comparable has one or two fireplaces and six comparables each have a garage ranging in size from 200 to 483 square feet of building area. The comparables sold from December 2015 to March 2018 for prices ranging from \$490,000 to \$710,000 or from \$226.75 to \$331.00 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted ten comparable properties for the Board's consideration, including three comparables utilized by both parties, one of which sold twice. The Board gave less weight to the parties' comparable #2, along with board of review comparables #5 and #6 due to their newer age dwellings. The Board finds the 2018 sale date of the parties' common comparable #3, along with board of review comparable #4 with a sale date in 2015 have sale dates that are less proximate in time to the assessment date at issue and less likely to be indicative of the subject's market value as of January 1, 2017.

The Board finds the best evidence of market value to be the remaining five sales submitted by the parties, which includes two comparables utilized by both parties. These comparables had sale dates that were more proximate in time to the assessment date at issue and are similar to the

subject in location, dwelling size, design, age and features. The comparables sold from January 2016 to August 2017 for prices ranging from \$410,000 to \$605,000 or from \$173.51 to \$301.29 per square foot of living area, land included. The subject's assessment reflects a market value of \$498,893 or \$226.26 per square foot of living area, land included, which falls within the range established by the more similar comparable sales in this record. After considering any necessary adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is 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: April 21, 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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