



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

APPELLANT: Richard Merel
DOCKET NO.: 17-01778.001-R-1
PARCEL NO.: 16-16-308-023

The parties of record before the Property Tax Appeal Board are Richard Merel, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC, in Chicago, 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: \$120,794
IMPR.: \$159,766
TOTAL: \$280,560

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 brick exterior construction with 4,408 square feet of living area. The dwelling was constructed in 1992. Features of the home include four full bathrooms, a basement with 746 square feet of finished area, central air conditioning, two fireplaces and a 552 square foot garage. The property is located in Highland Park, 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 three comparable sales located within .26 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction that were built in either 1993 or 1995. The homes range in size from 3,539 to 4,655 square feet of living area and feature basements, two of which have finished areas of 576 and 1,500 square feet, respectively. The homes have either three or four full bathrooms and each has one-half

bathroom, central air conditioning, a fireplace and a garage ranging in size from 552 to 828 square feet of building area. The comparables sold from September 2016 to November 2017 for prices ranging from \$671,000 to \$860,000 or from \$184.75 to \$191.79 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$277,250 which would reflect a market value of \$831,833 or \$188.71 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$345,740. The subject's assessment reflects a market value of \$1,042,956 or \$236.61 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 four comparable sales located within .476 of a mile from the subject. Board of review comparables #1 and #2 are the same properties as appellant's comparables #2 and #1, respectively. The four comparables consist of two-story dwellings of brick exterior construction that were built from 1992 to 1998. The homes range in size from 4,087 to 5,032 square feet of living area and feature basements, one of which has 576 square feet of finished area. The homes have either two full and one half-bathroom or three full and one half-bathroom, central air conditioning, a fireplace and a garage ranging in size from 552 to 875 square feet of building area. The comparables sold from September 2015 to July 2017 for prices ranging from \$787,500 to \$962,500 or from \$184.75 to \$235.50 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparables, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #4 due to its dated sale from 2015 for a valuation as of January 1, 2017 along with its newer age, larger dwelling size and larger garage when compared to the subject property.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1, #2 and #3, where there are two common properties presented. The comparables are similar to the subject in location, design, age, exterior construction, foundation and several features. These most similar comparables sold from September 2016 to November 2017 for prices ranging from \$671,000 to \$962,500 or from \$184.75 to \$235.50 per square foot of living area, including land. The subject's assessment

reflects a market value of \$1,042,956 or \$236.61 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. In several respects, the subject has several similarities with common property appellant #2/board of review #1. After considering adjustments to the most similar comparables for differences such as the number of bathrooms, finished basement area and dwelling size, the Board finds 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: September 15, 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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