



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

APPELLANT: Zack Merzyn
DOCKET NO.: 19-03039.001-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: \$35,025
IMPR.: \$168,306
TOTAL: \$203,331

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 2019 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 with wood siding containing 3,127 square feet of living area. The dwelling was built in 2009. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and an attached garage with 657 square feet of building area. The property has a 39,310 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings with wood siding or brick exteriors ranging in size from 2,883 to 3,568 square feet of living area. The dwellings were built from 1987 to 2002. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 682 to 868 square feet of building area. Each comparable is located in the same neighborhood as the subject

with sites ranging in size from 37,880 to 56,060 square feet of land area. The sales occurred in January 2018 and April 2019 for prices ranging from \$518,000 to \$610,000 or from \$145.18 to \$199.45 per square foot of living area, including land. The appellant requested the assessment be reduced to \$193,314.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$203,331. The subject's assessment reflects a market value of \$618,215 or \$197.70 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of frame or brick exterior construction ranging in size from 3,201 to 3,346 square feet of living area. The dwellings were built from 1990 to 2017. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 781 to 1,133 square feet of building area. Each comparable is located in the same neighborhood as the subject with sites ranging in size from 41,124 to 53,984 square feet of land area. The sales occurred from January 2018 to July 2018 for prices ranging from \$610,000 to \$889,000 or from \$190.57 to \$265.69 per square foot of living area, including land. Board of review comparable #3 is the same property as appellant's comparable #1. The board of review requested the assessment be sustained.

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 six comparable sales to support their respective positions with one comparable being common to both parties. The comparables are similar to the subject in location, land area, dwelling size, and relative features with the exception five of the comparables have larger garages than the subject property. A primary difference between the comparables submitted by the parties and the subject property is in dwelling age with one comparable being eight years newer than the subject property, suggesting a downward adjustment for age would be appropriate, and five of the comparables being from 7 to 23 years older than the subject dwelling, suggesting an upward adjustment for the comparables would be appropriate. The comparables sold for prices ranging from \$518,000 to \$889,000 or from \$145.18 to \$265.69 per square foot of living area, including land, with the oldest comparable having the lowest price and the newest comparable having the highest price. The common comparable submitted by the parties had a price of \$610,000 or \$190.57 per square foot of living area, including land, and this dwelling is seven years older than the subject dwelling. The subject's assessment reflects a market value of \$618,215 or \$197.70 per square foot of living area, including land, which is within the range established by the comparable sales in this record, and well supported by the common sale presented by the parties. After considering differences

between the comparables and the subject property in age and features, the Board finds 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: September 21, 2021



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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