



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

APPELLANT: Merrill Manchik  
DOCKET NO.: 19-06937.001-R-1  
PARCEL NO.: 16-10-414-002

The parties of record before the Property Tax Appeal Board are Merrill Manchik, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein, 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:** \$39,321  
**IMPR.:** \$162,246  
**TOTAL:** \$201,567

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 of brick exterior construction with 3,656 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 540 square foot garage. The property has a 6,050 square foot site and is located in Highwood, 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 comparables located within .15 miles from the subject. The comparable sales have sites ranging in size from 7,120 to 10,930 square feet of land area and are improved with two-story dwellings of brick exterior construction that were built in 2000 and 2001. The dwellings range in size from 3,858 to 4,344 square feet of living area. Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size

from 500 to 711 square feet of building area. Four comparables each have one fireplace. The comparables sold from April 2016 to May 2018 for prices ranging from \$562,500 to \$650,000 or from \$133.98 to \$161.51 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 \$201,567. The subject's assessment reflects a market value of \$612,852 or \$167.63 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 five comparable sales located within .33 miles from the subject. The comparables have sites ranging in size from 8,400 to 9,580 square feet of land area and are improved with two-story dwellings of brick or brick and Dryvit exterior construction that were built in 1999 and 2000. The dwellings range in size from 3,319 to 4,180 square feet of living area. Each comparable has a basement with one having a recreation room. Other features include central air conditioning, one fireplace and a garage ranging in size from 393 to 643 square feet of building area. The comparables sold from April 2018 to August 2019 for prices ranging from \$575,000 to \$805,000 or from \$163.88 to \$219.41 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 record contains ten suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #2, #3 and #5 which sold in 2016 and 2017, less proximate in time to the subject's assessment date of January 1, 2019 than the other sales in the record. In addition, the Board gives less weight to appellant's comparables #3, #4 and #5 along with board of review comparable #5 which have a larger dwelling size and/or a basement recreation room when compared to the subject. The Board finds the best evidence of the subject's market value to be appellant's comparable #1 and board of review comparables #1 through #4 which sold proximate in time to the January 1, 2019, assessment date and overall are more similar to the subject in location, age, dwelling size and features. The comparables sold from April 2018 to May 2019 for prices ranging from \$575,000 to \$805,000 or from \$151.63 to \$219.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$612,852 or \$167.63 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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 21, 2022



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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APPELLANT

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COUNTY

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