



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

APPELLANT: Zack Merzyn
DOCKET NO.: 20-02645.001-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 Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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 **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: \$35,333
IMPR.: \$169,787
TOTAL: \$205,120

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 2020 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 containing 3,127 square feet of living area. The dwelling was built in 2009 and is approximately 11 years old. Features of the home include an unfinished full basement, central air conditioning, three fireplaces and an attached garage with 657 square feet of building area. The property has a site with approximately 39,310 square feet of land area located in Deer Park, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of wood siding exterior construction ranging in size from 3,201 to 3,376 square feet of living area. The homes range in age from 18 to 23 years old. Each comparable has an unfinished full basement, central air conditioning, one fireplace

and an attached garage ranging in size from 739 to 865 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .30 to .64 of one mile from the subject property. The comparables have improvement assessments ranging from \$167,128 to \$177,212 or from \$51.09 to \$52.54 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$162,447.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,120. The subject property has an improvement assessment of \$169,787 or \$54.30 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with 1.5-story or 2-story dwellings that range in size from 2,758 to 3,344 square feet of living area. The dwellings were built from 1987 to 2003. Each property has an unfinished full basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 596 to 1,035 square feet of building area. Comparable #1 has an in-ground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .06 to 1.25 miles from the subject property. The comparables have improvement assessments that range from \$152,319 to \$186,091 or from \$55.23 to \$58.38 per square foot of living area.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 information on nine equity comparables to support their respective positions. The Board gives less weight to board of review comparable #1 due to differences from the subject in dwelling age, size and the fact the comparable has an in-ground swimming pool while the subject property has no swimming pool. The remaining comparables are similar to the subject in size and most features with the exception each comparable has one or two fewer fireplaces than the subject property suggesting each would require an upward adjustment to make them more equivalent to the subject property. Additionally, the remaining comparables have dwellings that are from 6 to 16 years older than the subject dwelling suggesting each would require an upward adjustment for differences from the subject in age. These comparables have improvement assessments that range from \$162,442 to \$186,091 or from \$51.09 to \$58.38 per square foot of living area. The subject's improvement assessment of \$169,787 or \$54.30 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments to the comparables to make them more equivalent to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably

assessed. The Board finds the assessment of the subject property as established by the board of review is correct and 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:

November 22, 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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COUNTY

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