



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

APPELLANT: Brian Merel  
DOCKET NO.: 20-03251.001-R-1  
PARCEL NO.: 16-15-117-026

The parties of record before the Property Tax Appeal Board are Brian Merel, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:** \$38,397  
**IMPR.:** \$98,610  
**TOTAL:** \$137,007

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 2-story dwelling of Dryvit exterior construction with 2,280 square feet of living area. The dwelling was constructed in 1945 and has an effective age of 1978 due to remodeling in approximately 1999.<sup>1</sup> The home features a full basement with a recreation room, central air conditioning, a fireplace, and a detached garage with 528 square feet of building area. The property has a site with 8,280 square feet of land area and is located in Highland Park, Moraine 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 three equity comparables located in the same assessment neighborhood code as the subject property. The

---

<sup>1</sup> The subject's property record card submitted by the board of review revealed that the subject dwelling underwent remodeling in 1999 which was not refuted by the appellant in rebuttal.

comparables consist of 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,214 to 2,572 square feet of living area. The comparables were built in 1963 or 1968 and have effective ages ranging from 1968 to 1977. One comparable has an unfinished basement and two comparables were each built on a concrete slab foundation. Each home features central air conditioning, a fireplace, and an attached garage ranging in size from 440 to 584 square feet of building area. The comparables have improvement assessments that range from \$84,905 to \$95,242 or from \$34.98 to \$39.28 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,007. The subject property has an improvement assessment of \$98,610 or \$43.25 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 located in the same assessment neighborhood code as the subject property. The comparables consist of 1.75-story and 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,008 to 2,380 square feet of living area. The homes were built from 1937 to 1970 and have effective ages ranging from 1959 to 1976. Three comparables each feature a full basement, with two of those each having a recreation room. The remaining two comparables were each built on a crawl-space foundation. Each comparable features central air conditioning, a fireplace, and an attached garage ranging in size from 171 to 525 square feet of building area. The comparables have improvement assessments that range from \$84,312 to \$101,517 or from \$40.47 to 50.13 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel argued that board of review comparables #1 and #4 are superior to the subject in construction grade quality.

### **Conclusion of Law**

The taxpayer 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 a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #3, along with board of review comparables #4 and #5 due to these comparables lacking basements which is a feature of the subject dwelling. The Board finds the best evidence of equity in assessment to be appellant's comparable #2 and the board of review comparables #1, #2, and #3 which are similar to the subject in location, dwelling size, foundation, and some features. However, appellant's comparable #2 and board of review comparable #3 do not have finished basements like the subject, and board of review comparables #1 and #3 have older effective ages

when compared to the subject, thus requiring upward adjustments due to these inferior characteristics in order to make them more equivalent to the subject. Moreover, board of review comparable #1 has a better grade quality of construction relative to the subject for which a downward adjustment would be appropriate. These best comparables in the record have improvement assessments ranging from \$84,312 to \$101,517 or from \$38.35 to \$50.13 per square foot of living area. The subject's improvement assessment of \$98,610 or \$43.25 per square foot of living area falls within the range established by the comparables in this record both in terms of overall improvement assessment and on a per square foot basis. After considering necessary adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties with similar characteristics that are located within the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Therefore, on this record, a reduction in the subject's improvement 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: December 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Brian Merel, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085