



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

APPELLANT: Mervi Murphy  
DOCKET NO.: 20-04057.001-R-1  
PARCEL NO.: 16-04-301-042

The parties of record before the Property Tax Appeal Board are Mervi Murphy, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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:** \$93,426  
**IMPR.:** \$145,837  
**TOTAL:** \$239,263

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 brick exterior construction with 3,263 square feet of living area. The dwelling was constructed in 1979. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage with 576 square feet of building area. The property is located in Lake Forest, 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 five comparable sales located within 0.26 of a mile from the subject property. The comparables are improved with 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,924 to 3,777 square feet of living area. The homes were built from 1981 to 1996. Four comparables each have a basement with one having finished area and one comparable has a concrete slab foundation. Each dwelling has

central air conditioning, one to three fireplaces, and a garage ranging in size from 624 to 748 square feet of building area. The comparables sold from May 2019 to June 2020 for prices ranging from \$603,718 to \$760,000 or from \$169.19 to \$232.27 per square foot of living area, land included. 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 \$239,263. The subject's assessment reflects a market value of \$718,723 or \$220.26 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 0.28 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #2. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,137 to 3,536 square feet of living area. The dwellings were built in 1984 or 1986. The board of review reported that three comparables each have a basement with one having finished area and two comparables each have a crawl space or concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 726 square feet of building area. The comparables sold from August 2019 to August 2020 for prices ranging from \$760,000 to \$940,000 or from \$232.27 to \$282.28 per square foot of living area, land included. 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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board, including the parties' one common comparable. The Board gives less weight to the appellant's comparable #1, appellant's comparable #2/board of review comparable #2, the appellant's comparable #3, and board of review's comparable #1 which differ from the subject in design, age or foundation type.

The Board finds the best evidence of market value to be the parties' five remaining comparables which are similar to the subject in location, design, age, dwelling size, foundation type, and other features. The properties sold from May 2019 to August 2020 for prices ranging from \$625,000 to \$940,000 or from \$199.43 to \$282.28 per square foot of living area, land included. The subject's assessment reflects a market value of \$718,723 or \$220.26 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for

differences when compared to the subject, 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:

May 16, 2023



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

Mervi Murphy, by attorney:  
Eric Feldman  
Eric Feldman & Assoc. P.C.  
123 W. Madison St.  
Suite 1704  
Chicago, IL 60602

COUNTY

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