



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

APPELLANT: Larry Merar
DOCKET NO.: 20-05344.001-R-1
PARCEL NO.: 16-16-203-002

The parties of record before the Property Tax Appeal Board are Larry Merar, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$50,774
IMPR.: \$97,508
TOTAL: \$148,282

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 one-story dwelling of brick and wood siding exterior construction with 2,147 square feet of living area. The dwelling was constructed in 1978. Features of the home include a concrete slab foundation, central air conditioning, one fireplace and a 441 square foot garage. The property is located in Highland Park, 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 three comparable sales located within 0.99 of a mile from the subject property. Two of the comparables have sites with 12,001 or 39,701 square feet of land area. The sites are improved with one-story dwellings that range in size from 1,965 to 2,546 square feet of living area. The dwellings were built from 1960 to 1977. Each comparable is reported to have a basement, central air conditioning, one fireplace and a garage ranging in size

from 484 to 630 square feet of building area. The properties sold from March 2019 to January 2020 for prices ranging from \$325,000 to \$490,000 or from \$127.65 to \$208.65 per square foot of living area, land included.

The appellant submitted comments arguing board of review comparable #1 is a two-story dwelling although it is reported to be a one-story home in the board of review's grid analysis. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$114,495 which reflects a market value of \$343,519 or \$160.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,282. The subject's assessment reflects a market value of \$445,425 or \$207.46 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 three comparable sales located within 0.30 of a mile from the subject property. The comparables are improved with one-story¹ or two-story dwellings of brick and wood siding exterior construction that range in size from 1,937 to 2,325 square feet of living area. The homes were built 1977 or 1978. Two comparables have a concrete slab foundation and one comparable has a basement with finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 441 to 529 square feet of building area. The properties sold from June 2019 to December 2020 for prices ranging from \$430,000 to \$565,000 or from \$216.01 to \$243.01 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 for the Board's consideration. The Board gives less weight to appellant comparable #1 which appears to be an outlier, based on its sale price and per square foot sale prices when compared to other properties in the record. The Board gives less weight to appellant comparable #3 which is substantially older in age when compared to the subject. The Board also gives less weight to the board of review comparables #1 and #3 which differ from the subject in design.

¹ Board of review comparable #1 has ground floor area of 700 square feet with above ground area of 2,325 square feet suggesting this is a part two-story dwellings.

The Board finds the best evidence of market value to be appellant comparable #2 along with board of review comparable #2 which are similar to the subject in location, age, design, dwelling size and other features, although, both of these properties have a basement and/or a finished basement suggesting adjustments are needed to make these properties more equivalent to the subject. These two best comparables sold April 2019 and December 2020 for prices of \$430,000 and \$490,000 or for \$197.02 and \$221.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$445,425 or \$207.46 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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:

April 18, 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

Larry Merar, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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