



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

APPELLANT: Maureen Merkel
DOCKET NO.: 21-00721.001-R-1
PARCEL NO.: 10-33-201-041

The parties of record before the Property Tax Appeal Board are Maureen Merkel, 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: \$37,119
IMPR.: \$146,099
TOTAL: \$183,218

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 2021 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 and wood siding exterior construction with 3,808 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, a fireplace, and a 672 square foot garage. The property has an approximately 18,735 square foot site and is located in Hawthorn Woods, Fremont 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, together with a map depicting the locations of these comparables in relation to the subject and photographs of the comparables. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 24,270 to 33,010 square feet of land area and are improved with 2-story homes of brick or brick and wood siding exterior construction ranging in

size from 3,544 to 4,076 square feet of living area. The dwellings were built from 2005 to 2008. Each home has a basement, three of which have finished area and two of which are walkout basements. Other features of the comparables include central air conditioning, a fireplace, and a 662 square foot garage. The comparables sold from January to August 2020 for prices ranging from \$480,000 to \$580,000 or from \$131.08 to \$148.05 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$169,586 which would reflect a market value of \$508,809 or \$133.62 per square foot of living area, including land, 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 \$183,218. The subject's assessment reflects a market value of \$549,709 or \$144.36 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where comparable #5 is the same property as the appellant's comparable #5. The comparables are located within the same assessment neighborhood code as the subject. The parcels range in size from 18,820 to 33,010 square feet of land area and are improved with 1-story or 2-story homes of brick or brick and wood siding exterior construction ranging in size from 3,652 to 4,076 square feet of living area. The dwellings were built from 2005 to 2009. Each home has a basement, three of which have finished area and three of which are walkout basements. Other features of the homes include central air conditioning, a fireplace, and a garage ranging in size from 662 to 726 square feet of building area. The comparables sold from June 2020 to November 2021 for prices ranging from \$580,000 to \$689,900 or from \$142.30 to \$182.56 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 a total of nine comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4, the appellant's comparable #5/board of review's comparable #5, and the board of review's comparables #1, #2, and #4, due to substantial differences from the subject in design or basement finish.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and the board of review's comparable #3, which are similar to the subject in dwelling size, age, location, and most features, although these comparables have larger lots than the subject. These

most similar comparables sold from February 2020 to November 2021 for prices ranging from \$520,000 to \$635,000 or from \$146.73 to \$173.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$549,709 or \$144.36 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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:

September 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

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COUNTY

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