



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

APPELLANT: Zack Merzyn
DOCKET NO.: 21-02569.001-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 & 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 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 wood siding exterior construction with 3,127 square feet of living area. The dwelling was constructed in 2009. Features of the home include an unfinished basement, central air conditioning, three fireplaces and an attached 657 square foot garage. The property has an approximately 39,310 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that are located from .09 of a mile to 1.23 miles from the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,113 to 3,756 square feet of living area. The dwellings were built from 1987 to 1999, with the home built in 1987 having a 2000 effective age. The comparables have unfinished

basements, two of which have walkouts, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 739 to 828 square feet of building area. The comparables have improvement assessments ranging from \$156,645 to \$192,777 or from \$44.42 to \$51.71 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

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 10 comparable properties that are located from .06 of a mile to 1.25 miles from the subject. The comparables are improved with 1.5-story or 2-story dwellings of wood siding, brick, wood siding and brick or brick and wood siding exterior construction ranging in size from 2,914 to 3,346 square feet of living area. The dwellings were built from 1990 to 2017. The comparables have unfinished basements, three of which have walkouts, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 708 to 1,133 square feet of building area. One comparable has a metal utility shed and one comparable has a gazebo. The comparables have improvement assessments ranging from \$162,442 to \$230,772 or from \$52.52 to \$68.97 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 14 comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, due to their location over a mile from the subject and their considerably larger dwelling size when compared to the subject. The Board also gives less weight to the board of review's comparables #1, #4 and #5, due to their location over a mile from the subject or their dissimilar 1.5-story dwelling when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. The best comparables have improvement assessments ranging from \$156,645 to \$230,772 or from \$50.32 to \$68.97 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 the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed 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:

October 17, 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

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COUNTY

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