



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

APPELLANT: Larry Merar  
DOCKET NO.: 21-03144.001-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 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:** \$50,667  
**IMPR.:** \$97,303  
**TOTAL:** \$147,970

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 1-story dwelling of brick and wood siding exterior construction with 2,147 square feet of living area. The dwelling was built in 1978 and is approximately 43 years old. 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 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 equity comparables with the same assessment neighborhood code as the subject property and located within 0.35 of a mile from the subject. The comparables are reported to be improved with 1-story dwellings of brick exterior construction ranging in size from 2,260 to 2,546 square feet of living area. The dwellings are 43 or 44 years old. Two comparables each have an

unfinished basement and two comparables each have a concrete slab foundation. Each comparable has central air conditioning, one fireplace, and an attached garage with 504 or 525 square feet of building area. The comparables have improvement assessments ranging from \$87,998 to \$106,910 or from \$36.83 to \$42.58 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$86,212 or \$40.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,970. The subject property has an improvement assessment of \$97,303 or \$45.32 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 with the same assessment neighborhood code as the subject property and located within 0.34 a mile from the subject. The comparables are improved with 1-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,937 to 2,333 square feet of living area. The dwellings were built in 1977 or 1978. Each comparable has a concrete slab foundation, central air conditioning, one fireplace, and an attached garage ranging in size from 441 to 525 square feet of building area. The comparables have improvement assessments ranging from \$99,632 to \$111,384 or from \$47.67 to \$51.44 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 with respect to the subject's improvement 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 which differ from the subject in dwelling size or foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparables which are similar to the subject in location, age, dwelling size, and most features. The comparables have improvement assessments ranging from \$98,989 to \$111,384 or from \$42.58 to \$51.44 per square foot of living area. The subject's improvement assessment of \$97,303 or \$45.32 per square foot of living area falls below the range established by the best comparables in this record on an overall improvement assessment basis but within the range on a per square foot basis. 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: July 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

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