



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

APPELLANT: Malik Merchant  
DOCKET NO.: 22-01037.001-R-1  
PARCEL NO.: 15-07-209-066

The parties of record before the Property Tax Appeal Board are Malik Merchant, 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 **A Reduction** 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:** \$26,993  
**IMPR.:** \$141,100  
**TOTAL:** \$168,093

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 2022 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 is improved with a 2-story dwelling of wood siding and brick exterior construction with 3,509 square feet of living area. The dwelling was built in 2001 and is approximately 21 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 640 square foot garage. The property has an approximately 11,761 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables located in the same neighborhood code as the subject property and within 0.19 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,109 to 4,345 square feet of living area. The dwellings range in age from 21 to 29 years old. The comparables each have a

basement with one having finished area. Each comparable has central air conditioning, one to three fireplaces, and a garage that ranges in size from 630 to 745 square feet of building area. The comparables have improvement assessments that range from \$118,950 to \$164,512 or from \$37.86 to \$40.19 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$136,359 or \$38.86 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 \$182,921. The subject property has an improvement assessment of \$155,928 or \$44.44 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property and within 0.11 of a mile from the subject. The comparables are improved with 2-story dwellings of Dryvit, Dryvit and brick, or wood siding and brick exterior construction ranging in size from 3,169 to 3,306 square feet of living area. The dwellings were built in either 1997 or 1998 and thus would be approximately 24 or 25 years old. Each comparable has a basement with finished area, central air conditioning, two fireplaces, and a garage that ranges in size from 528 to 712 square feet of building area. The comparables have improvement assessments that range from \$145,834 to \$153,312 or from \$45.84 to \$46.37 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 appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which is a considerably larger home when compared to the subject. The Board also gives less weight to the appellant's comparable #3 and the board of review comparables which have finished basement area in contrast to the subject's unfinished basement. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4 which are overall more similar to the subject in location, design, age, and dwelling size. The two best comparables have improvement assessments of \$140,934 and \$118,950 or of \$40.19 and \$38.26 per square foot of living area, respectively. The Board finds the appellant's comparable #2 is most similar to the subject. The subject's improvement assessment of \$155,928 or \$44.44 per square foot of living area falls above the two best comparables in this record and is excessive. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant proved by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: January 16, 2024



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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