



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

APPELLANT: Merrick Pollack  
DOCKET NO.: 21-00801.001-R-1  
PARCEL NO.: 14-21-215-020

The parties of record before the Property Tax Appeal Board are Merrick Pollack, 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 **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:** \$26,135  
**IMPR.:** \$102,731  
**TOTAL:** \$128,866

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 2,401 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement, central air conditioning, a fireplace, and a 504 square foot garage. The property has an approximately 15,910 square foot site and is located in Lake Zurich, Ela 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 located within 0.34 of a mile from the subject. The parcels range in size from 10,050 to 12,590 square feet of land area and are improved with 2-story or part 1-story part 2-story homes<sup>1</sup> of wood siding exterior construction

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<sup>1</sup> The appellant reported comparable #3 is a 1-story home but also reported above ground living area that is greater than the reported ground floor living area, indicating this home has second floor living area.

ranging in size from 2,219 to 2,693 square feet of living area. The dwellings were built in 1988 or 1991. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 460 to 693 square feet of building area. The comparables sold from February to November 2020 for prices ranging from \$337,500 to \$440,000 or from \$140.57 to \$171.25 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$128,866 which would reflect a market value of \$386,637 or \$161.03 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 \$141,890. The subject's assessment reflects a market value of \$426,737 or \$177.73 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.34 of a mile from the subject. Comparables #1, #3, and #4 are the same properties as the appellant's comparables #5, #4, and #2, respectively. Comparables #2 and #5 have 10,120 and 11,760 square foot sites that are improved with 2-story or part 1-story part 2-story homes<sup>2</sup> of wood siding exterior construction with 1,924 or 1,945 square feet of living area. The dwellings were built in 1988. Each home has a basement, central air conditioning, a fireplace, and a 440 or a 441 square foot garage. These two comparables sold in May and July 2020 for prices of \$365,000 and \$380,000 or for \$187.66 and \$197.51 per square foot of living area, including land, respectively.

Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven comparable sales, with three common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #2/board of review's comparable #4 and the board of review's comparables #2 and #5, which are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3, the appellant's comparable #4/board of review's comparable #3, and the appellant's comparable

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<sup>2</sup> The board of review reported comparable #2 is a 1-story home but also reported above ground living area that is greater than the reported ground floor living area, indicating this home has second floor living area.

#5/board of review's comparable #1, which are more similar to the subject in dwelling size, age, location, site size, and features. These most similar comparables sold for prices ranging from \$337,500 to \$440,000 or from \$140.57 to \$171.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$426,737 or \$177.73 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 above the range on a price per square foot basis. Based on this evidence the Board finds 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:

September 19, 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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