



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

APPELLANT: Merrill Manchik  
DOCKET NO.: 21-01174.001-R-1  
PARCEL NO.: 16-10-414-002

The parties of record before the Property Tax Appeal Board are Merrill Manchik, 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:** \$39,506  
**IMPR.:** \$163,009  
**TOTAL:** \$202,515

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 two-story dwelling of brick exterior construction with 3,656 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial basement,<sup>1</sup> central air conditioning, a fireplace and a 540 square foot garage. The property has a 6,050 square foot site and is located in Highwood, Moraine 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 that have the same assessment neighborhood code as the subject and are located within .32 of mile from the subject property.

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<sup>1</sup> The Board finds the best description of the subject dwelling's foundation is found in the property record card provided by the board of review disclosing the dwelling has a partial basement containing 972 square feet, which was unrefuted by the appellant.

The comparables have sites that range in size from 7,450 to 20,140 square feet of land area. The comparables are improved with two-story dwellings of brick, Dryvit or wood siding and brick exterior construction ranging in size from 2,708 to 4,626 square feet of living area. The dwellings were built from 1999 to 2001. The appellant reported that comparable #2 has a crawl space foundation and four comparables each have a full basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 706 square feet of building area. The comparables sold from May 2020 to January 2021 for prices ranging from \$460,000 to \$750,000 or from \$127.00 to \$171.00 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,515. The subject's assessment reflects a market value of \$609,068 or \$166.59 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 that have the same assessment neighborhood code as the subject and are located within .27 of a mile from the subject property. The comparables have sites that range in size from 7,520 to 9,690 square feet of land area. The comparables are improved with one-story or two-story dwellings of brick, brick and Dryvit or wood siding and brick exterior construction ranging in size from 2,666 to 3,840 square feet of living area. The dwellings were built from 1999 to 2007. The board of review reported that each comparable has a full basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 400 to 791 square feet of building area. The comparables sold from February to October 2021 for prices ranging from \$634,000 to \$750,000 or from \$170.34 to \$262.19 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 ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3, #4 and #5, as well as board of review comparables #3, #4 and #5 due to differences from the subject in dwelling size and/or they have finished basement area, not a feature of the subject. Furthermore, the appellant's comparable #2 was reported to have a crawl space foundation in contrast to the subject's partial basement foundation, the appellant's comparable #4 has a considerably larger site size when compared to the subject and board of review comparable #3 is a dissimilar one-story design when compared to the subject's two-story design.

The Board finds the best evidence of market value to be the appellant's comparable #1, along with board of review comparables #1 and #2. The Board finds these three comparables have unfinished basements like the subject and are similar to the subject in location, dwelling size, design, age and some features. These most similar comparables sold from June 2020 to October 2021 for prices of either \$575,000 or \$750,000 or from \$155.07 to \$201.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$609,068 or \$166.59 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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:

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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