



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

APPELLANT: Oliver Merriam
DOCKET NO.: 21-02735.001-R-1
PARCEL NO.: 05-14-306-007

The parties of record before the Property Tax Appeal Board are Oliver Merriam, 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: \$4,577
IMPR.: \$88,591
TOTAL: \$93,168

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 2,192 square feet of living area. The dwelling was constructed in 2004 and is approximately 17 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 400 square foot garage. The property has an approximately 8,524 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.57 of a mile and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of wood siding exterior construction ranging in size from 2,222 to 2,552 square feet of living area. The dwellings range in age from 18 to 113 years old. Each home has a basement, one of which is a walkout

basement, central air conditioning, and one or two fireplaces. One home has a 462 square foot garage. The comparables have improvement assessments ranging from \$69,717 to \$86,904 or from \$28.80 to \$36.18 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 \$93,168. The subject property has an improvement assessment of \$88,591 or \$40.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located within 0.69 of a mile, none of which are within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 1,752 to 2,668 square feet of living area. The dwellings were built from 1996 to 2008. Each home has central air conditioning and a garage ranging in size from 420 to 1,120 square feet of building area. Three homes each have one or two fireplaces. The comparables have improvement assessments ranging from \$62,468 to \$88,000 or from \$32.44 to \$39.75 per square foot of living area.

The board of review made notations to its grid analysis regarding adjustments to its comparables and presented a sales ratio report. Based on this evidence the board of review requested the subject's assessment be sustained.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables, which are located in a different neighborhood than the subject and each lack a basement that is a feature of the subject. Moreover, the board of review's comparables #4, #5, and #6 differ substantially from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables, which are more similar to the subject in dwelling size, location, and features, although three of these comparables are significantly older homes than the subject and lack a garage which is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$69,717 to \$86,904 or from \$28.80 to \$36.18 per square foot of living area. The subject's improvement assessment of \$88,591 or \$40.42 per square foot of living area falls above the range established by the best comparables in this record, but appears to be supported after

considering appropriate adjustments to the best comparables for differences from the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Oliver Merriam, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085