



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

APPELLANT: Stacey Menherr-Swalley
DOCKET NO.: 20-00206.001-R-1
PARCEL NO.: 04-17-430-006

The parties of record before the Property Tax Appeal Board are Stacey Menherr-Swalley, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and 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: \$4,487
IMPR.: \$28,010
TOTAL: \$32,497

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 2020 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 one-story dwelling of wood siding construction with 975 square feet of living area.¹ The dwelling was constructed in 1970 and is 50 years old. Features of the home include an unfinished basement, central air conditioning and a detached garage with 704 square feet of building area. The property has a 6,600 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .95 miles from the subject. The comparables have sites ranging in size from 6,451 to 7,400 square feet of land area and are improved with one-story dwellings of wood siding or aluminum siding exterior

¹ The Board finds the best description of the subject property was the subject's property record card submitted by the board of review which indicated the subject has a 704 square foot detached garage.

construction. The dwellings are 47 to 55 years old and range in size from 1,056 to 1,247 square feet of living area. The appellant reported each comparable has an unfinished basement, central air conditioning and a detached garage. The comparables sold from January 2018 to December 2019 for prices ranging from \$82,500 to \$93,975 or from \$75.36 to \$85.53 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 \$32,497. The subject's assessment reflects a market value of \$97,618 or \$100.12 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 .45 miles from the subject. The comparables have sites ranging in size from 6,010 to 8,080 square feet of land area and are improved with one-story dwellings of wood siding or aluminum siding exterior construction that were built from 1965 to 1978. The dwellings range in size from 975 to 1,120 square feet of living area. The comparables have unfinished basements. Two comparables each have central air conditioning and a detached garage with either 440 or 576 square feet of building area. These comparables sold from October 2019 to May 2020 for prices ranging from \$114,250 to \$119,500 or from \$102.23 to \$118.46 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 nine suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which sold in 2018, less proximate in time to the January 1, 2020 assessment date than the other sales in the record. In addition, comparable #1 has a 28% larger dwelling size than the subject.

The Board finds the best evidence of the subject's market value to be the parties' remaining comparables. These comparables sold proximate to the January 1, 2020 assessment date and are similar to the subject in location, age, dwelling size and some features. These comparables sold from February 2019 to May 2020 for prices ranging from \$90,500 to \$119,500 or from \$80.80 to \$118.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$97,618 or \$100.12 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the

subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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:

August 23, 2022



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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