



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

APPELLANT: Stacey Menherr-Swalley  
DOCKET NO.: 20-00208.001-R-1  
PARCEL NO.: 04-09-203-009

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:** \$7,025  
**IMPR.:** \$59,500  
**TOTAL:** \$66,525

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 is improved with a bi-level/raised ranch dwelling of wood siding exterior construction with 1,266 square feet of living area. The dwelling was constructed in 1978 and is approximately 42 years old. Features of the home include a lower level with finished area, central air conditioning, one fireplace and an attached 600 square foot garage. The property has an approximate 10,640 square foot site and is located in Winthrop Harbor, Benton 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 equity comparables with the same assessment neighborhood code as the subject and located within .95 of a mile from the subject property. The comparables are improved with bi-level/raised ranch dwellings of wood siding exterior construction ranging in size from 1,005 to 1,563 square feet of

living area. The dwellings range in age from 41 to 65 years old. The comparables each have a lower level with finished area, central air conditioning and a garage ranging in size from 576 to 729 square feet of building area. One comparables has one fireplace. The appellant also reported that comparable #3 had an additional detached garage but did not disclose the building size. The comparables have improvement assessments that range from \$29,447 to \$54,264 or from \$24.35 to \$41.23 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$42,727 or \$33.75 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 \$66,525. The subject property has an improvement assessment of \$59,500 or \$47.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject and located within .43 of a mile from the subject property. The comparables are improved with bi-level/raised ranch dwellings of wood siding exterior construction ranging in size from 1,216 to 1,341 square feet of living area. The dwellings were built from 1977 to 1988. Each comparables has a lower level with finished area, central air conditioning, a garage ranging in size from 520 to 900 square feet of building area and a wood deck. Three comparables each have one fireplace. Comparable #5 has an additional 784 square foot detached garage. The comparables have improvement assessments that range from \$60,102 to \$64,803 or from \$47.04 to \$52.05 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 taxpayer 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 nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 due to differences in age and/or dwelling size when compared to the subject. In addition, the Board gives less weight to the appellant's comparable #3 and board of review comparable #5 which each have an additional garage which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review remaining comparables which are similar to the subject in location, style, age, dwelling size and features. These comparables have improvement assessments ranging from \$60,102 to \$63,294 or from \$47.04 to \$52.05 per square foot of living area. The subject's improvement assessment of \$59,500 or \$47.00 per square foot of living area falls below the range established by the best comparables 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 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:

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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COUNTY

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