



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

APPELLANT: Jon Groh  
DOCKET NO.: 13-01459.001-R-1  
PARCEL NO.: 06-18-418-038

The parties of record before the Property Tax Appeal Board are Jon Groh, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 6,054  
**IMPR.:** \$ 23,288  
**TOTAL:** \$ 29,342

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 2013 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 frame construction with 1,142 square feet of living area. The dwelling was constructed in 1976. Features of the home include a partial unfinished basement. The property has a 9,152 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on six comparables for both the overvaluation argument and the inequity argument. Five of the comparables sold from February 2012 to July 2013 for prices ranging from \$36,000 to \$47,500 or from \$31.25 to \$44.98 per square foot of living area, including land. The comparables had

improvement assessments ranging from \$1,099 to \$32,793 or from \$1.13 to \$28.47 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 \$29,342. The subject property has an improvement assessment of \$23,288 or \$20.39 per square foot of living area. The subject's assessment reflects a market value of \$88,273 or \$77.30 per square foot of living area, including land using the 2013 average three year median level of assessments for Lake County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four sales comparables and four equity comparables. The sales comparables sold from April 2012 to November 2013 for prices ranging from \$80,000 to \$109,500 or from \$82.05 to \$112.31 per square foot of living area, including land. The equity comparables had improvement assessments ranging from \$28,014 to \$32,192 or from \$24.36 to \$26.89 per square foot of living area.

The appellant filed rebuttal evidence arguing various discrepancies in the board of review's comparables when compared to the subject.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as one 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 Board finds the best evidence of assessment equity to be the board of review's comparables #2, #3 and #4 and appellant's comparables #4 and #5. These comparables had improvement assessments that ranged from \$1.13 to \$24.36 per square foot of living area. The subject's improvement assessment of \$20.39 per square foot of living area falls within the range established by the best comparables in this record. The Board notes that appellant's comparable #3 appears to be an outlier based on the other comparables and therefore less weight was afforded this comparable. The remaining comparables were dissimilar to the subject because they contained a garage and/or other features such as a finished basement the subject does not have. 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 on this basis.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000).

The Board finds the best comparable sales in this record are also board of review comparables #2, #3 and #4 and appellant's comparables #4 and #5. These five sales sold from March 2012 to November 2013 for prices ranging from \$36,000 to \$105,000 or from \$31.25 to \$112.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$88,273 or \$77.30 per square foot of living area, including land using the 2013 average three year median level of assessments for Lake County of 33.24% as determined by the Illinois Department of Revenue. The Board finds the subject's assessment reflects a market value that is within the range established by the best comparable sales in this record on both a total sale price and on a per square foot basis. After considering adjustments and the differences in both parties' suggested market value comparables when compared to the subject property, the Board finds the subject's assessment is supported by the most comparable sales properties contained in this record and a reduction in the subject's assessment on this basis is not warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence or that the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and a reduction is not 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.

*Mario Alvares*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

Member

DISSENTING:

C E R T I F I C A T I O N

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: April 22, 2016

*A. Heston*

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 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 the subsequent year 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.

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.