



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

APPELLANT: Jon and Jennifer Groh  
DOCKET NO.: 14-03418.001-R-1  
PARCEL NO.: 06-19-230-004

The parties of record before the Property Tax Appeal Board are Jon and Jennifer Groh, the appellants; 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:** \$5,353  
**IMPR.:** \$11,365  
**TOTAL:** \$16,718

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2014 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 one-story dwelling of frame construction with 912 square feet of living area. The dwelling was constructed in 1974. Features of the property include a crawl space foundation, central air conditioning and a detached garage with 520 square feet of building area. The property has a 6,970 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with one-story dwellings that had either 912 or 975 square feet of living area. The dwellings were 43 or 44 years old. Each comparable had a basement with one being finished, one comparable had central air conditioning, one comparable had a fireplace and one comparable had a garage with 520 square feet of building area. The comparables sold from May 2013 to October 2013 for prices ranging

from \$27,103 to \$43,400 or from \$29.72 to \$44.51 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$14,952.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,718. The subject's assessment reflects a market value of \$50,174 or \$55.02 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% 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 comparable sales improved with one-story dwellings of frame construction that had either 960 or 975 square feet of living area. The dwellings were constructed from 1970 and 1982. Three of the comparables had full basements with one being partially finished and two comparables had garages with either 528 or 624 square feet of building area. The sales occurred from January 2012 to October 2013 for prices ranging from \$50,000 to \$72,500 or from \$51.28 to \$75.52 per square foot of living area, including land.

In rebuttal the board of review provided a statement that the three comparables provided by the appellants were foreclosures or short sales that sold "as is", for cash or with lender renovation and repair financing being offered. The board of review also noted that one of the comparables had not been advertised for sale. The board of review provided copies of the Multiple Listing Service (MLS) listing sheets for appellants' sales #1 and #3 as well as a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with appellants' sale #2.

### **Conclusion of Law**

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

The record contains information on seven comparable sales submitted by the parties to support their respective positions. The Board gave little weight to appellants' sale #2 as the PTAX-203 Illinois Real Estate Transfer Declaration associated with this property disclosed that it was not advertised for sale. The Board gave less weight to board of review sale #3 as this property sold in January 2012, not proximate in time to the assessment date at issue. The remaining comparables submitted by the parties sold for prices ranging from \$37,000 to \$67,000 or from \$40.57 to \$68.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$50,174 or \$55.02 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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.



Chairman



Member



Member



Member



Acting 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: January 27, 2017



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.