



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

APPELLANT: Jon and Jennifer Groh  
DOCKET NO.: 14-03419.001-R-1  
PARCEL NO.: 06-19-220-033

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:** \$4,941  
**IMPR.:** \$13,638  
**TOTAL:** \$18,579

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 792 square feet of living area. The dwelling was constructed in 1956. Features of the property include a crawl space foundation and a detached garage with 480 square feet of building area. The property has a 5,663 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 of frame construction that ranged in size from 728 to 824 square feet of living area. The dwellings ranged in age from 56 to 66 years old with one comparable having an addition that was 52 years old. One comparable has a basement, two comparables have central air conditioning and each comparable has a garage ranging in size from 240 to 480 square feet of building area. The comparables sold in June 2013 and May 2014 for prices ranging from

\$17,010 to \$33,100 or from \$20.64 to \$43.10 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$12,572.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,579. The subject's assessment reflects a market value of \$55,759 or \$70.40 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 range in size from 704 to 864 square feet of living area. The dwellings were constructed from 1956 to 1962. Two of the comparables have garages each with 280 square feet of building area. The sales occurred from April 2012 to December 2014 for prices ranging from \$65,000 to \$94,260 or from \$78.50 to \$109.10 per square foot of living area, including land. To document the sales the board of review provided copies of the Multiple Listing Service (MLS) listing sheets for each sale.

The board of review also submitted information on four equity comparables.

In rebuttal the board of review asserted that the three comparables provided by the appellants were foreclosure/short sale properties sold "as is", for cash or with lender renovation and repair financing being offered. The board of review submitted copies of the MLS listing sheets for the appellants' comparables. The MLS listing sheet for appellants' comparable #1 identified the property as a REO/Lender Owned, Pre-Foreclosure. The MLS listing sheet for appellants' sale #2 described the property as being perfect for investors and handymen. The MLS listing sheet for appellants' sale #3 described the property as being in need of repairs and updates and further indicated the property was a REO/Lender Owned.

The board of review requested the subject's assessment be sustained.

In rebuttal the appellants asserted that three of the board of review comparable sales were newer than the subject property; three of the board of review comparable sales were larger than the subject property; two of the sales occurred after January 2014; comparable #1 was rehabbed in 2009 and is assessed for less than its sales price; comparable #2 was a "fix and flip"; pictures on the MLS show new carpet for comparable #3; and comparable #4 was recently remodeled.

### **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 parties submitted information on seven comparable sales in support of their respective positions. The Board finds, based on the MLS listing sheets provided by the board of review, the appellants' comparables were REO/Lender Owned – Pre foreclosure and/or had condition issues. Due to the fact these properties had condition issues or were involved in foreclosures calls into question whether they were representative of the subject dwelling or whether their purchase prices were reflective of fair cash value. The Board finds the appellants' sales understate the value of the subject property. The record also indicated, based on the MLS listing sheets provided by the board of review, that board of review sales #1, #2 and #3 had been rehabbed or remodeled prior to their sales indicating they may have been in superior condition than the subject property. The board of review sales sold for prices ranging from \$65,000 to \$94,260 or from \$78.50 to \$109.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$55,759 or \$70.40 per square foot of living area, including land, which is above the range established by the appellants' sales but appears justified when considering these properties sold out of foreclosure and/or had condition issues. The subject's assessment reflects a market value below the range established by the board of review comparables, which appears justified when considering the fact that at least three of the comparables had been rehabbed and/or remodeled. After considering the sales provided by the parties, the Board finds a reduction in the subject's assessment is not justified.

The Board gives no weight to the equity comparables provided by the board of review as this evidence did not address the appellants' market value argument.

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.