



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

APPELLANT: Jon and Jennifer Groh  
DOCKET NO.: 14-03420.001-R-1  
PARCEL NO.: 06-17-318-029

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 **A Reduction** 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:** \$4,351  
**IMPR.:** \$16,649  
**TOTAL:** \$21,000

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 split-level style single family dwelling of frame construction with 1,088 square feet of above grade living area. The dwelling was constructed in 1979. Features of the home include a finished lower level and central air conditioning. The property has a 4,600 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. The appellants described the subject property as being improved with a raised ranch/split level style home with 996 square feet with the same area on the lower level that is approximately 40% finished. The appellants indicated the subject was used as a rental property.

In support of their arguments the appellants submitted information on three comparable sales identified as comparables #1 through #3 and three equity comparables identified as comparables

#4 through #6. The comparable sales were improved with similarly styled dwellings as the subject property and had 1,080 and 1,096 square feet of living area. The comparable sales ranged in age from 37 to 39 years old. Each comparable had a lower level that was finished, one comparable had central air conditioning, one comparable had a fireplace and two comparables had attached garages. The sales occurred in June 2013 and October 2014 for prices ranging from \$41,000 to \$46,000 or from \$37.96 to \$42.59 per square foot of above grade living area. These properties had improvement assessments that ranged from \$15,481 to \$31,707 or from \$14.33 to \$29.36 per square foot of above grade living area.

The equity comparables were improved with dwellings that were similar to the subject in style with 1,080 and 1,144 square feet of above grade living area. The dwellings were 37 and 41 years old. Each comparable had a lower level that was finished, central air conditioning and either an attached or a detached garage. These properties had improvement assessments that ranged from \$6,159 to \$9,603 or from \$5.70 to \$8.54 per square foot of living area. The evidence also disclosed these properties sold from September 2011 to September 2013 for prices ranging from \$42,000 to \$62,000 or from \$38.89 to \$57.41 per square foot of above living area, including land.

Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$12,805, which is equivalent to the improvement assessment associated with decisions issued by the Property Tax Appeal Board for the 2012 and 2013 tax years under Docket Nos. 12-01508.001-R-1 and 13-01451.001-R-1, respectively.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,135. The subject's assessment reflects a market value of \$90,441 or \$83.13 per square foot of above grade living area, land included, when using 1,088 square feet of living area and the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$25,784 or \$23.70 per square foot of above grade living area when using 1,088 square feet of above grade living area. The board of review provided a copy of the subject's property record card, which included a schematic diagram of the dwelling disclosing the subject had 1,088 square feet of above grade living area and 996 square feet of lower level building area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, which also included assessment information, and four separate equity comparables. The four comparable sales were improved with two tri-level style dwellings and two split level style dwellings that ranged in size from 952 to 1,104 square feet of above grade living area. The comparable sales were constructed from 1974 to 1985. Two of the comparables each had one fireplace and three comparables had garages with either 480 or 484 square feet of building area. These properties sold from February 2012 to January 2014 for prices ranging from \$88,000 to \$99,000 or from \$79.71 to \$98.21 per square foot of above grade living area, including land. These properties had improvement assessments that ranged from \$13,902 to \$27,293 or from \$13.16 to \$28.67 per square foot of above grade living area.

The four equity comparables were improved with split-level style dwellings that ranged in size from 925 to 1,132 square feet of above grade living area. The dwellings were constructed from

1972 to 1988. Two of the comparables each had one fireplace and three of the comparables had garages ranging in size from 360 to 624 square feet of building area. Their improvement assessments ranged from \$22,427 to \$34,318 or from \$19.81 to \$32.78 per square foot of above grade living area.

In rebuttal the board of review provided a statement that each of the sales used by the appellants were foreclosure/short sales with many having immediate mold, condition and repair issues. To support these statements the board of review provided copies of the Multiple Listing Service listing sheets for the appellants' comparables disclosing appellants' comparables sales #1, #2 and #4 through #6 were REO/Lender Owned, Pre-Foreclosure and/or short sales. The listing that was provided by the board of review reporting mold issues was not for any of the comparables used by the appellants in this appeal.

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

In rebuttal the appellants critiqued the board of review comparables. The appellants also provided information on twelve additional comparables, which is improper rebuttal evidences as set forth in section 1910.66(c) of the rules of the Property Tax Appeal Board. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. 86 Ill.Admin.Code §1910.66(c).

In accordance with section 1910.66(c) the rules of the Property Tax Appeal Board, due to the fact the appellants' rebuttal evidence is composed of new comparables, no consideration will be given the rebuttal evidence in determining the correct assessment of the subject property.

### **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 evidence in the record supports a reduction based on overvaluation.

The first issue the Board will address is the size of the subject dwelling. The Board finds the best evidence of size was provided by the board of review, which was a copy of the subject's property record card containing a schematic diagram of the subject dwelling disclosing the home had 1,088 square feet of above grade living area and 996 square feet of lower level building area. The Board finds the appellants provided no documentary evidence to support their assertion the subject dwelling had 996 square feet of above grade living area.

The record contains ten sales submitted by the parties. The Board gave less weight to appellants' comparable #4 as this property sold in September 2011, not proximate in time to the assessment

date at issue. The Board gave less weight to board of review comparable sales #1 and #2 as these properties were described as tri-level dwellings, which differ in style from the subject's split level design. The Board gave less weight to board of review sale #3 as this property sold in February 2012, not proximate in time to the assessment date at issue.

The board of review asserted that various comparables used by the appellants were foreclosures or short sales. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the subject's assessment.

The remaining comparables submitted by the parties sold from June 2013 to October 2014 for prices ranging from \$41,000 to \$93,500 or from \$37.96 to \$98.21 per square foot of above grade living area, including land. All but one of these comparables was superior to the subject in that they had either an attached or detached garage while the subject has no garage. The subject's assessment reflects a market value of \$90,441 or \$83.13 per square foot of living area, including land, which greater than all but one of the best sales found herein. After reviewing these sales, and considering the differences in features, the Board finds a reduction in the subject's assessment based on overvaluation is appropriate.

The appellants also raised an assessment inequity issue. The Property Tax Appeal Board finds that after considering the reduction to the subject's assessment based on overvaluation further reduction based on assessment inequity 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.