



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

APPELLANT: Jon and Jennifer Groh  
DOCKET NO.: 14-03421.001-R-1  
PARCEL NO.: 06-17-419-023

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:** \$5,008  
**IMPR.:** \$15,250  
**TOTAL:** \$20,258

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 975 square feet of living area. The dwelling was constructed in 1972. Features of the home include a full unfinished basement. The property has a 5,874 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. In support of these arguments the appellants submitted information on seven comparables improved with one-story style dwellings that have either 912 or 975 square feet of living area. The dwellings range in age from 42 to 45 years old. Six of the comparables have basements with two being finished, six comparables have central air conditioning and three comparables have either a garage or carport ranging in size from 390 to 528 square feet of building area. Comparables #1 through #6 sold from April 2013 to July 2014 for prices ranging from \$34,000 to \$45,000 or from \$34.87 to \$46.15 per square foot of living area, including land. The comparables had

improvement assessments ranging from \$6,711 to \$24,200 or from \$6.88 to \$24.98 per square foot of living area, including land. Based on this evidence the appellants requested the subject's total assessment be reduced to \$14,607 and the improvement assessment be reduced to \$9,599 or \$9.85 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 \$20,258. The subject's assessment reflects a market value of \$60,798 or \$62.36 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. The subject property has an improvement assessment of \$15,250 or \$15.64 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales and four equity comparables. The four comparable sales were improved with one-story dwellings that had either 950 or 975 square feet of living area. The comparable sales were constructed in 1972 and 1976. Each comparable has a basement with three having finished area and two comparables have garages with 528 and 672 square feet of building area. The sales occurred from March 2013 to June 2014 for prices ranging from \$96,500 to \$119,000 or from \$98.97 to \$122.05 per square foot of living area, including land. The board of review provided copies of the Multiple Listing Service (MLS) listing sheets associated with the comparable sales, which disclosed that board of review sales #1 and #3 were updated or rehabbed. These properties also had improvement assessments that ranged from \$4,058 to \$29,423 or from \$4.16 to \$30.18 per square foot of living area.

The board of review equity comparables were improved with one-story dwellings each with 975 square feet of living area. The comparables were constructed from 1971 to 1973. Each comparable has a basement with one being finished. These properties had improvement assessments ranging from \$24,190 to \$29,804 or from \$24.81 to \$30.57 per square foot of living area.

In rebuttal the board of review asserted that the appellants' comparables were foreclosure/short sale properties that sold "as is", with one being unadvertised, and many having condition issues. In support of these statements the board of review provided copies of the MLS listing sheets associated with the comparables or the PTAX-203 Illinois Real Estate Transfer Declaration.

The board of review requested the assessment be sustained.

In rebuttal the appellants submitted a statement critiquing the board of review comparables.

### **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 eleven comparable sales that had varying degrees of similarity to the subject property. The Board gave little weight to appellants' comparable sale #3 as the PTAX-203 Illinois Real Estate Transfer Declaration disclosed this property was not advertised for sale. The MLS listing sheet disclosed that appellants' comparable #1 was in need of repair; the MLS listing sheet for appellants' comparable #2 indicated this property sold "as is" and had possible mold present; and the MLS listing sheets for appellants' comparables #4 and #6 noted these properties sold "as is." Furthermore appellants' sales #1, #4, #5 and #6 were either REO/Lender Owned or short sales. The Board finds the appellants' comparable sales set the low end of the range due to financial issues and/or condition issues. The board of review comparables appear to be superior to the subject property in condition and set the upper end of the sales price range. In all, these comparables sold for prices ranging from \$34.87 to \$122.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$62.36 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 and considering differences from the subject in features and condition, the Board finds a reduction in the subject's assessment is not justified.

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

The comparables submitted by the parties had improvement assessments ranging from \$4.16 to \$30.57 per square foot of living area. The subject's improvement assessment of \$15.64 per square foot of living area is within the range established by the comparables. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed.

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.