



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

APPELLANT: Jon and Jennifer Groh
DOCKET NO.: 14-03422.001-R-1
PARCEL NO.: 06-18-418-038

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: \$5,797
IMPR.: \$19,203
TOTAL: \$25,000

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 one-story single family 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 and one bathroom. The property has a 9,152 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contend overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of this argument the appellants submitted information on seven comparables. The comparables were improved with one-story dwellings that ranged in size from 975 to 1,160 square feet of living area. The dwellings ranged in age from 33 to 45 years old. Each comparable has a basement with three having finished area, three comparables have central air conditioning, three comparables have two bathrooms, two comparables have 1½ bathrooms, two comparables have one bathroom, one comparable has a fireplace and three comparables have detached garages with either 484 or 576 square feet of building area. The

comparables sold from July 2008 to January 2014 for prices ranging from \$28,000 to \$88,000 or from \$28.24 to \$90.26 per square foot of living area, including land. These comparables had improvement assessments ranging from \$3,978 to \$20,191 or from \$4.03 to \$20.71 per square foot of living area. Based on this evidence the appellants requested the subject's total assessment be reduced to \$14,774, which reflects a market value of approximately \$44,322 and an improvement assessment of \$8,977 or \$7.86 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 \$28,095. The subject's assessment reflects a market value of \$84,318 or \$73.83 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 \$22,298 or \$19.53 per square foot of living area.

In support of the assessment the board of review provided information on four comparable sales and four equity comparables. The comparable sales are improved with one-story dwellings that have either 1,056 or 1,160 square feet of living area. The dwellings were constructed from 1970 to 1978. Each comparable has a basement with each being fully or partially finished, one comparable has a fireplace, each comparable has central air conditioning, three comparables have two bathrooms, one comparable has one bathroom and two comparables have garages with 528 and 360 square feet of building area, respectively.¹ The sales occurred in September 2013 and June 2014 for prices ranging from \$80,000 to \$110,000 or from \$75.76 to \$104.17 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$26,552 to \$31,300 or from \$23.51 to \$29.64 per square foot of living area.

The board of review four equity comparables were improved with one-story dwellings each with 1,142 square feet of living area. The comparables were constructed from 1975 to 1978. Each comparable has an unfinished basement, two comparables have one bathroom and two comparables have 1½ bathrooms. These properties had improvement assessments that ranged from \$23,473 to \$29,152 or from \$20.55 to \$25.53 per square foot of living area.

In rebuttal the board of review provided a statement prepared by Martin P. Paulson, Clerk of the Lake County Board of Review, asserting that the sales provided by the appellants were foreclosure/short sale properties that sold "as is" with many having condition issues. The board of review submitted copies of the Multiple Listing Service (MLS) listing sheets for the comparables submitted by the appellant.

The appellants submitted rebuttal comments with respect to the comparables used by the board of review.

Conclusion of Law

¹ Some of the descriptive data is from copies of the Multiple Listing Service listing sheets for the properties submitted by the board of review.

The appellants contend in part that 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 to the subject's assessment.

The record contains information on eleven sales provided by the parties to support their respective positions. The Board gives less weight to appellants' sales #4, #5 and #7 as these sales did not occur proximate in time to the assessment date. The remaining eight sales occurred from July 2013 to June 2014 for prices ranging from \$28,000 to \$110,000 or from \$28.34 to \$104.17 per square foot of living area. Of the four remaining sales presented by the appellants, the Board gives less weight to appellants' sale #6 as it appears to be an outlier selling for a price of \$28,000 or \$28.34 per square foot of living area, significantly below that established by the remaining sales submitted by both parties. The three remaining sales presented by the appellants sold for prices ranging from \$43,000 to \$51,000 or from \$44.10 to \$48.30 per square foot of living area. Two of these comparables were described as short sales on the MLS listing sheets provided by the board of review. The sale most similar to the subject property in size, age and features was appellant's sale #1 which sold for a price of \$51,000 or \$48.30 per square foot of living area, including land. The Board finds that the board of review sales were superior to the subject property in features in that each comparable has a full or partially finished basement and central air conditioning. Two of the board of review comparables also have garages whereas the subject property has no garage. The Board finds the subject's assessment should reflect a market value below that established by these sales due to its inferior features. The subject's assessment reflects a market value of \$84,318 or \$73.83 per square foot of living area, including land. After considering the sales provided by the parties, considering the differences in features and giving more weight to the sales provided by the appellants, the Property Tax Appeal Board finds a reduction in the subject's assessment is appropriate to reflect a market value of \$75,000.

The appellants also argued assessment inequity. 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). After considering the reduction to the subject's assessment based on the market value finding herein, the Board finds that a further reduction to the subject's assessment 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: _____

February 24, 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.