



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

APPELLANT: John and Jennifer Groh
DOCKET NO.: 14-03424.001-R-1
PARCEL NO.: 06-16-325-008

The parties of record before the Property Tax Appeal Board are John and Jennifer Groh, the appellants, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$4,730
IMPR.: \$9,599
TOTAL: \$14,329

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) contesting 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 and one bathroom. The property has a 5,000 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contend both assessment inequity with respect to the improvement assessment and overvaluation as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on three comparable sales improved with one-story dwellings that each had 975 square feet of living area. The dwellings were either 42 or 43 years old. Each comparable

had a full basement one of which was finished, each comparable had one or two bathrooms, two comparables had central air conditioning and two comparables had either a garage or a carport. The appellants also indicated that two comparables had face-brick. These properties had the same neighborhood code as the subject and were located from .05 to .83 of a mile from the subject property. The sales occurred from April 2013 to July 2014 for prices ranging from \$41,000 to \$45,000 or from \$42.05 to \$46.15 per square foot of living area, including land.

With respect to the assessment inequity argument the appellants submitted information on three equity comparables that were improved with one-story dwellings that each had 975 square feet of living area. The dwellings ranged in age from 42 to 44 years old. Each comparable had a full basement with two being finished, each comparable had central air conditioning, each comparable had one bathroom and one comparable had a garage. The comparables had the same neighborhood code as the subject property. The comparables had improvement assessments ranging from \$6,711 to \$9,599 or from \$6.44 to \$9.85 per square foot of living area.

The appellants submitted a copy of the final decision issued by the Lake County Board of Review disclosing the total assessment for the subject property of \$19,194. The subject's assessment reflects a market value of \$57,744 or \$59.22 per square foot of living area, including land, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$14,464 or \$14.83 per square foot of living area. Based on this evidence the appellants requested the subject's total assessment be reduced to \$14,329.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellants contend in part 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the comparable sales submitted by the appellants that sold for prices ranging from \$41,000 to \$45,000 or from \$42.05 to \$46.15 per square foot of living area, including land. The subject's assessment reflects a market \$57,744 or \$59.22 per square foot of living area, including land, which is above the range established

by the appellants' comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellants' evidence as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and finds the board of review to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on this record the Board finds a reduction to the subject's assessment commensurate with the appellants' request is appropriate, which results in a total assessment of \$14,329 and an improvement assessment of \$9,599 or \$9.85 per square foot of living area.

Alternatively, the appellants 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). The Board finds that after considering the reduction based on the market value as found herein, the subject has an improvement assessment of \$9.85 per square foot of living area, which is within the range established by the equity comparables. Based on this record the Board finds a further reduction to the improvement 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



Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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: March 18, 2016



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.