



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

APPELLANT: Jon and Jennifer Groh
DOCKET NO.: 14-03425.001-R-1
PARCEL NO.: 06-19-202-007

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: \$5,079
IMPR.: \$21,391
TOTAL: \$26,470

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 consists of a split level dwelling of frame construction with 936 square feet of living area. The dwelling was constructed in 1976. The property has a 6,098 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contend overvaluation and assessment inequity as the basis of the appeal. The subject's land assessment was not disputed. In support of these arguments the appellants submitted information on three comparable sales and three equity comparables.¹ The sales comparables sold in March 2013 and November 2014 for prices ranging from \$40,466 to \$58,300 or from \$38.32 to \$62.29 per square foot of living area, including land. The equity comparables had improvement assessments ranging from \$8,480 to \$11,155 or from \$9.17 to

¹ The appellants also submitted four additional comparables with their rebuttal. Pursuant to Property Tax Appeal Board rule 1910.66(c) these additional comparables will not be considered in this decision.

\$11.92 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,470. The subject's assessment reflects a market value of \$79,442 or \$84.87 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, which were also utilized to support its equity argument. The comparables sold from October 2012 to December 2014 for prices ranging from \$70,000 to \$97,000 or from \$75.68 to \$103.63 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$22,965 to \$29,269 or from \$22.49 to \$31.64 per square foot of living area.

The appellants filed rebuttal argument pointing out the discrepancies in the board of review's evidence.

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 did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board finds the best evidence of market value to be board of review comparable sales #1 through #3. These most similar comparables sold for prices ranging from \$75.68 to \$103.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$84.87 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to board of review sale #4 based on the date of sale being too remote from the assessment date in question. The Board also gave less weight to the appellants' sales because the board of review indicated these sales were sheriff sales or short sales, which was not refuted by the appellants, and is called into question whether they were arm's length transactions. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

The appellants also argued the subject's improvement was inequitably assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds that the appellants have failed to meet this burden.

The board finds both parties submitted equity comparables that were very similar to the subject in design, location, size, age and exterior construction. After examination of all six equity comparables, the Board finds the comparables had improvement assessments ranging from \$9.17 to \$31.64 per square foot of living area. The subject's improvement assessment of \$22.85 falls within the range of the comparables in this record. After considering adjustments for the differences between the subject and the comparables and based on the information submitted, the Board finds a reduction in the subject's improvement assessment based on uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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.