



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

APPELLANT: Jon & Jennifer Groh  
DOCKET NO.: 15-02185.001-R-1  
PARCEL NO.: 02-05-412-025

The parties of record before the Property Tax Appeal Board are Jon & 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:** \$7,699  
**IMPR.:** \$22,446  
**TOTAL:** \$30,145

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 2015 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 1-story dwelling of frame construction with 988 square feet of living area on a crawl-space foundation. The dwelling was constructed in 1970. The home features a 470 square foot garage. No information was provided on site size. The property is located in Antioch, Antioch Township, Lake County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellants submitted information on three comparables. The comparables had varying degrees of similarity when compared to the subject. They were 1-story dwellings of frame exterior construction that featured garages. They range in age from 41 to 56 years old and range in size from 840 to 1,100 square feet of living area. They have improvement assessments ranging from \$21,049 to \$32,570 or from \$23.08 to \$29.61 per square foot of living area. These comparables also sold between December 2013 and November 2015 for prices ranging from \$60,000 to \$78,500 or from \$67.87 to \$71.43 per square foot of living area land

included. The appellants requested the total assessment be reduced to \$17,699 which reflects a fair market value of \$53,342 or \$53.99 per square foot of living area including land, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,145. The subject's assessment reflects a market value of \$90,853 or \$91.96 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$22,446 or \$22.72 per square foot of living area. In support of the subject's assessment the board of review submitted information on four comparables. The comparables had varying degrees of similarity when compared to the subject. All were 1-story frame dwellings with garages built between 1957 and 1965. Two feature fireplaces and central air conditioning. The dwellings range in size from 860 to 1,052 square feet of living area. They have improvement assessments ranging from \$21,058 to \$25,026 or from \$21.76 to \$24.49 per square foot of living area. They sold from June 2014 through November 2015 for prices ranging from \$104,000 to \$119,900 or from \$98.86 to \$122.09 per square foot of living area land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend in part overvaluation as the basis of the appeal. 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 based on overvaluation is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparables #2 and #3 based on fireplaces and central air conditioning when compared to the subject. The Board finds the appellants' comparables and board of review comparables #1 and #4 are most similar to the subject in location, exterior construction, style, size and age.

They sold from December 2013 through November 2015 for prices ranging from \$60,000 to \$107,000 or from \$67.87 to \$122.09 per square foot of living area including land. The subject's assessment reflects a market value of \$90,853 or \$91.96 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 the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellants also argued unequal treatment as an alternative basis for the appeal. 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.

The same five most similar comparables had improvement assessments ranging from \$21.76 to \$29.61 per square foot of living area. The subject's improvement assessment of \$22.72 per square foot of living area falls within the range established by the most similar comparables in the record, and no reduction based on equity is warranted.



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.