



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

APPELLANT: Jon & Jennifer Groh
DOCKET NO.: 15-02187.001-R-1
PARCEL NO.: 06-18-405-026

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: \$4,672
IMPR.: \$17,586
TOTAL: \$22,258

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 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 960 square feet of living area on a crawl-space foundation. The dwelling was constructed in 1986. The home features central air conditioning. The subject is situated on a 4,672 square foot site located in Round Lake Beach, Avon 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 each containing 960 square feet of living area. They range in age from 23 to 30 years old. Two feature central air conditioning and one has a full unfinished basement. They have improvement assessments ranging from \$11,400 to \$20,445 or from \$11.88 to \$21.30 per square foot of living area. These comparables also sold between October 2014 and January 2016 for prices ranging from \$24,900 to \$50,000 or from \$25.94 to

\$52.08 per square foot of living area land included. The appellants requested the total assessment be reduced to \$10,772 which reflects a fair market value of \$32,465 or \$33.82 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 \$22,258. The subject's assessment reflects a market value of \$67,083 or \$69.88 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 \$17,586 or \$18.32 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 built between 1978 and 1991. They range in size from 912 to 1,040 square feet of living area. They feature central air conditioning. One has a full basement with finished area and one has a 624 square foot garage. They have improvement assessments ranging from \$17,228 to \$21,991 or from \$18.41 to \$22.91 per square foot of living area. They sold from October 2013 through October 2015 for prices ranging from \$66,000 to \$90,000 or from \$63.46 to \$96.15 per square foot of living area land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants compare and contrast the differences between the subject and the board of review comparables. The appellants also point out the board of review used the wrong address on the Notes on Appeal.

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 #1 and #2 based on garage and finished basement as compared to the subject's crawl-space foundation and lack of garage. The Board also gave less weight to the appellants' comparables based on distance from the subject, basement as compared to the subject's crawl-space foundation, and date of sale not proximate to the subject's assessment date of January 1, 2015. The Board finds the board of review comparables #3 and #4 are most similar to the subject in location, exterior construction, style, size, features and age. These two comparables sold in June 2014 and October 2015 for \$66,000 and \$90,000 or for \$63.46 and \$96.15 per square foot of living area including land. The subject's assessment reflects a market value of \$67,083 or \$69.88 per square foot of living area, including land, which is supported 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.

Appellants' comparable #1 and board of review comparables #3 and #4 had improvement assessments ranging from \$18.32 to \$19.43 per square foot of living area. The subject's improvement assessment of \$18.32 per square foot of living area falls within the range established by the most similar comparables in the record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.