



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

APPELLANT: Jon & Jennifer Groh
DOCKET NO.: 15-02203.001-R-1
PARCEL NO.: 06-16-401-018

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 **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: \$6,262
IMPR.: \$16,738
TOTAL: \$23,000

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 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 975 square feet of living area. The dwelling was constructed in 1971 and features a full unfinished basement. The subject is situated on an 8,154 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 four comparables. The comparables had varying degrees of similarity when compared to the subject. They were 1-story dwellings of frame exterior construction ranging in size from 912 to 975 square feet of living area. They range in age from 38 to 44 years old. They feature basements, one with finished area. Two have central air conditioning and one features a garage. They are located a distance of .31 to 1.58 miles from the subject. They have improvement assessments ranging from \$6,132 to \$19,343 or from \$6.72 to \$19.84 per square foot of living area. Three of these comparables

also sold in August 2014 and June 2015 for prices ranging from \$34,000 to \$53,000 or from \$37.28 to \$54.36 per square foot of living area land included. The appellants requested the total assessment be reduced to \$12,262 which reflects a fair market value of \$36,956 or \$37.90 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 \$25,099. The subject's assessment reflects a market value of \$75,645 or \$77.58 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 \$18,837 or \$19.32 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 1971 and 1975. They range in size from 912 to 1,120 square feet of living area. They have full, unfinished basements. Two comparables have central air conditioning and two have garages.¹ They are located within two blocks of the subject, or a distance of .08 to .14 of a mile from the subject. They have improvement assessments ranging from \$19,239 to \$24,311 or from \$19.56 to \$24.93 per square foot of living area. The comparables sold from March to December 2015 for prices ranging from \$70,000 to \$112,000 or from \$71.79 to \$100.00 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 and claim the subject has no basement. The appellants also attached on-line listing sheets from Redfin that show board of review comparables #1, #2 and #3 have basements with finished area and comparable #1 features a fireplace.

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.

None of the sales comparables submitted by either party closely matched the subject. The appellants' comparables differed from the subject in location and/or features. The board of review comparables were within two blocks of the subject but differed from the subject in features. That said, the Board finds the best evidence of market value to be appellants' comparable #2 and board of review comparables #1, #2 and #4 which are similar to the subject in size and age. These comparables sold from August 2014 to December 2015 for prices ranging from \$35,500 to \$72,650 or from \$37.37 to \$79.66 per square foot of living area including land.

¹ In rebuttal, the appellants reported three board of review comparables have basements with finished area and one board of review comparable has a fireplace.

The subject's assessment reflects a market value of \$75,645 or \$77.58 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a total market value basis with fewer amenities than the comparables. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is 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.

After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction based on assessment equity 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



Acting Member



Member



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: July 21, 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.