



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

APPELLANT: Jon & Jennifer Groh  
DOCKET NO.: 15-02205.001-R-1  
PARCEL NO.: 06-02-214-023

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:** \$10,859  
**IMPR.:** \$21,216  
**TOTAL:** \$32,075

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 816 square feet of living area on a crawl-space foundation. The dwelling was constructed in 1961 and features central air conditioning and a 308 square foot garage. The subject is situated on a 12,535 square foot site located in Lindenhurst, Lake Villa 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 containing either 768 or 816 square feet of living area. They range in age from 60 to 64 years old. Two feature garages, one has a fireplace and one has central air conditioning. They are located a distance of .17 to .52 of a mile from the subject. They have improvement assessments ranging from \$17,346 to \$20,168 or from \$22.59 to \$25.31 per square foot of living area. One of these comparables also sold in December 2013 for

\$90,600 or \$117.97 per square foot of living area land included. The appellants requested the total assessment be reduced to \$17,859 which reflects a fair market value of \$53,825 or \$65.96 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 \$33,020. The subject's assessment reflects a market value of \$99,518 or \$121.96 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 \$22,161 or \$27.16 per square foot of living area.

In support of the subject's assessment the board of review submitted information on eight comparables. The comparables had varying degrees of similarity when compared to the subject. All were 1-story frame dwellings built between 1954 and 1968. They range in size from 768 to 1,130 square feet of living area. Seven feature central air conditioning, and two have fireplaces. All have garages that range in size from 240 to 576 square feet of building area. The comparables have improvement assessments ranging from \$20,402 to \$30,700 or from \$24.06 to \$27.47 per square foot of living area. Five of the comparables sold from July 2013 through September 2015 for prices ranging from \$115,000 to \$152,000 or from \$118.83 to \$149.61 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 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 Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on the grounds of uniformity.

The Board gave most weight to appellants' comparable #1 and board of review comparables #1, #2, #3, #5 and #6. These comparables were most similar to the subject in location, style, exterior construction, size, age and features. They had improvement assessments ranging from \$24.06 to \$26.81 per square foot of living area. The subject's improvement assessment of \$27.16 per square foot of living area falls above the range established by the most similar comparables in the record. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellants also argued overvaluation as an alternative 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.

Both parties submitted six comparable sales for the Board's consideration. The Board gave less weight to appellants' comparable #2 and board of review comparable #4, #7 and #8 based their 2013 sale dates which were not proximate in time to the subject's January 1, 2015 assessment date and/or dissimilar features when compared to the subject.

The Board finds board of review comparables #1 and #2 most similar to the subject and sold most proximate in time to the subject's assessment date. They sold in September and January 2015 for \$130,000 and \$152,000 or for \$125.00 and \$149.61 per square foot of living area including land. The subject's assessment reflects a market value of \$99,518 or \$121.96 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds no further reduction in the subject's assessment based on overvaluation is 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.