



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

APPELLANT: Jon & Jennifer Groh  
DOCKET NO.: 16-02512.001-R-1  
PARCEL NO.: 06-16-308-008

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:** \$5,473  
**IMPR.:** \$19,703  
**TOTAL:** \$25,176

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 2016 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 one-story dwelling of vinyl siding exterior construction with 1,056 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full unfinished basement and central air conditioning. The property has a 5,000 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located in the same neighborhood number as the subject and from .25 of a mile to 1.31 miles of the subject property. The comparables were described as one-story dwellings of wood or vinyl siding exterior construction that were built between 1970 and 1974. The dwellings range in size from 960 to 1,160 square feet of living area. The comparables each have an unfinished basement. In addition, three comparables have central air conditioning and three comparables have either a 288 or 440 square foot garage. The comparables have sites ranging in size from 4,612 to 6,970 square feet of land

area. The comparables sold from February 2015 to January 2017 for prices ranging from \$53,000 to \$61,000 or from \$54.36 to \$62.56 per square foot of living area, including land. 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" wherein its final assessment of the subject totaling \$25,176 was disclosed. The board of review submitted a copy of a Certificate of Error showing the subject's total assessment was reduced to \$25,176. The subject's assessment reflects a market value of \$75,923 or \$71.90 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% 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 located in the same neighborhood number as the subject and within .15 of a mile of the subject property. The comparables were described as one-story dwellings of wood or vinyl siding exterior construction built in either 1972 or 1973. The dwellings range in size from 975 to 1,116 square feet of living area. The comparables each have a basement, with one having finished area. In addition, two comparables have central air conditioning and two comparables feature a 400 or 576 square foot garage. The comparables each have sites containing 5,000 square feet of land area. The comparables sold from March to December 2016 for prices ranging from \$94,900 to \$155,200 or from \$97.33 to \$159.18 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #2, #3, #4, #5 and #6 that either have a superior garage feature unlike the subject or are less proximate in location to the subject. The Board also gave less weight to board of review comparables #1, #2 and #3 that have superior features of a garage or finished basement when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable #1 and board of review comparable #4. These two comparables are similar to the subject in location, dwelling size, design, age and features. These comparables sold in June 2015 and December 2016 for prices of \$53,000 to \$145,000 or from \$54.36 to \$135.77 per square foot of living area, including land. The subject's estimated market value of \$75,923 or \$71.90 per square foot of living area, land included, is supported by the best comparable sales in the record. Therefore, no reduction in the subject's assessment is warranted.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman





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Member

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Member





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Member

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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: November 19, 2019



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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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jon & Jennifer Groh  
PO Box 142  
Spring Grove, IL 60081

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085