



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

APPELLANT: Jon and Jennifer Groh  
DOCKET NO.: 16-02516.001-R-1  
PARCEL NO.: 06-28-304-007

The parties of record before the Property Tax Appeal Board are Jon and 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:** \$5,254  
**IMPR.:** \$13,000  
**TOTAL:** \$18,254

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 wood siding exterior construction with 864 square feet of living area on a crawl-space foundation. The dwelling was constructed in 1960. The subject is situated on a 4,800 square foot site located in Hainesville, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located from .67 to 2.58 miles from the subject. The comparables are one-story dwellings of vinyl or wood siding exterior construction and range in size from 804 to 896 square feet of living area. The comparables are situated on sites ranging in size from 5,227 to 18,452 square feet of land area. The dwellings range in age from 58 to 66 years old. One comparable has central air conditioning and a fireplace. Two comparables have unfinished basements and attached or detached garages with either 240 or 480 square feet of building area. The comparables sold from March 2015 to

August 2016 for prices ranging from \$17,000 to \$40,000 or from \$20.63 to \$44.78 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,254. The subject's assessment reflects a market value of \$55,048 or \$63.71 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 the subject's assessment, the board of review submitted information on nine comparable sales located from 1.65 to 1.94 miles from the subject property. The comparables are described as one-story dwellings of wood or vinyl siding exterior construction ranging in size from 907 to 986 square feet of living area and are situated on sites ranging in size from 5,000 to 7,147 square feet of land area. The dwellings were constructed from 1949 to 1973. Six comparables have basements, with two having finished area; five comparables have central air conditioning; and four comparables have garages ranging in size from 400 to 484 square feet of building area. The comparables sold from October 2014 to June 2016 for prices ranging from \$61,000 to \$131,400 or from \$62.56 to \$134.77 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted 12 comparable sales for consideration. The Board gave reduced weight to the appellants' comparables #1 and #3 for their superior basements when compared to the subject. In addition, comparable #1 has central air conditioning and a fireplace unlike the subject. The Board also gave less weight to board of review comparables #1 through #6 and #8 for their superior basements and/or garages when compared to the subject. Furthermore, comparable #1 sold in October 2014 which is dated and less likely to be reflective of market value as of the assessment date at issue.

The Board finds the best evidence of market value for the subject property to be the appellants' comparable #2 and the board of review comparables #7 and #9. These three comparables are similar to the subject in dwelling size, design, age and most features. The comparables sold from March 2015 to June 2016 for prices ranging from \$36,000 to \$85,000 or from \$44.78 to \$86.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$55,048 or \$63.71 square foot of living area, including land which falls within the range established by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

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

\_\_\_\_\_  
Member



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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: 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

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COUNTY

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