



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

APPELLANT: Jon & Jennifer Groh  
DOCKET NO.: 16-02518.001-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 **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:** \$6,854  
**IMPR.:** \$17,877  
**TOTAL:** \$24,731

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 975 square feet of living area. The dwelling was constructed in 1971. The home features a full unfinished basement. The property has an 8,154 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 three comparable sales located between .28 of a mile and 1.88 miles from the subject property. The comparables were described as one-story dwellings of wood or vinyl siding exterior construction that were built between 1964 and 1976. The dwellings contain 864 or 975 square feet of living area. Each comparable has a basement with two having finished areas, one comparable has central air conditioning and two comparables contain either a 440 or 528 square foot garage. The comparables have sites ranging in size from 4,672 to 5,012 square feet of land area. The comparables sold from March 2015 to June 2016 for

prices ranging from \$50,000 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" disclosing the total assessment for the subject of \$24,731. The subject's assessment reflects a market value of \$74,581 or \$76.49 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 within .27 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 each contain 975 square feet of living area. Each comparable has a full finished basement and central air conditioning. In addition, one comparable has a fireplace and two comparables contain a 400 or 480 square foot garage. The comparables have sites ranging in size from 5,000 to 6,029 square feet of land area. The comparables sold from April 2014 to May 2016 for prices ranging from \$86,000 to \$105,000 or from \$88.21 to \$107.69 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 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 no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #2 and #3 that are located 1.54 to 1.88 miles from the subject. The board also gave less weight to the appellants' comparable #1, along with board of review comparables #2 and #3 that have superior garage features unlike the subject. Furthermore, board of review comparable #3 sold in 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be comparables #1 and #4 submitted by the board of review. Despite that both of these comparables have superior finished basements unlike the subject's unfinished basement, these two comparables are identical to the subject in dwelling size and also similar to the subject in location, design and age. These comparables sold in either April or May 2016 for prices of \$86,000 and \$105,000 or \$88.21 and \$107.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$74,581 or \$76.49 per square foot of living area, including land, which is below the best sales in the record and furthermore supported by the best comparable sales given the subject's lack of central air conditioning and finished basement area. After considering adjustments to the comparable sales

for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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. 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

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