



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

APPELLANT: Jon & Jennifer Groh  
DOCKET NO.: 16-02519.001-R-1  
PARCEL NO.: 06-17-327-007

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:** \$5,492  
**IMPR.:** \$14,734  
**TOTAL:** \$20,226

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 tri-level dwelling with vinyl-siding exterior construction containing 1,008 square feet of above-grade living area. The dwelling was constructed in 1972. Features of the home include a finished lower level and central air conditioning. The property has a 5,940-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 from .68 to 1.59 miles from the subject and in the same neighborhood code as the subject property. The comparable sales are described as tri-level dwellings with vinyl-siding exterior construction ranging in size from 864 to 1,032 square feet of above-grade living area. The dwellings range in age from 42 to 53 years old. The homes each feature a finished lower level. One dwelling has central air conditioning, and one has a garage containing 528 square feet of building area. The properties have sites ranging from 4,200 to 5,400 square feet of land area. The comparables sold from January 2016

to February 2017 for prices ranging from \$100 to \$46,000 or from \$0.10 to \$50.44 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 \$20,226. The subject's assessment reflects a market value of \$60,995 or \$60.51 per square foot of living area, including land, when applying 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 from .06 to .20 of a mile of the subject and in the same neighborhood code as the subject property. The comparables are improved with tri-level dwellings of vinyl-siding exterior construction ranging in size from 912 to 1,098 square feet of living area. The dwellings were constructed from 1972 to 1976. The comparables each feature a finished lower level; two comparables have central air conditioning; and one has a 480-square foot garage. The comparables have sites ranging in size from 4,601 to 7,200 square feet of land area. The comparables sold from July 2014 to July 2016 for prices ranging from \$118,000 to \$151,000 or from \$107.66 to \$157.89 per square foot of living area, including land. The board of review submitted property record cards for the subject as well as its comparables. 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 a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to appellants' comparable #1 due to it being an outlier given its sale price of \$100. The Board gave less weight to board of review comparable sale #1 along with the appellants' comparable sale #2 due to their sales in July 2014 and January 2017, respectively, occurring too remote in time from the subject's January 1, 2016 assessment date and thus being less indicative of market value as of January 1, 2016. Reduced weight was also given to appellant's sale #3 due to it being located 1.59 miles from the subject and thus less proximate in distance when compared to the subject. Finally, the Board gave less weight to board of review comparable #3 due to it having a garage, unlike the subject.

The Board finds the best evidence of market value to be board of review's comparable sales #2 and #4. These comparables are most similar to the subject in location, style, dwelling size, age and most features. These two comparables also sold more proximate in time to the subject's assessment date. These most similar comparables sold in March 2015 and June 2016 for prices of \$127,500 and \$144,000 or \$116.12 and \$157.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$60,995 or \$60.51 per square foot of living

area, including land, which is supported by the best comparable sales in this record. After making appropriate adjustments to the comparables for differences in size and features in order to more closely conform to the subject, the Board finds that the appellants have not demonstrated by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction in the subject's assessment 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. 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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