



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

APPELLANT: Jon & Jennifer Groh  
DOCKET NO.: 16-02521.001-R-1  
PARCEL NO.: 02-05-412-025

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:** \$7,900  
**IMPR.:** \$23,032  
**TOTAL:** \$30,932

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 988 square feet of living area. The dwelling was constructed in 1970. Features of the home include a crawl space foundation and a 470 square foot garage. The property is located in Antioch, Antioch 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 in the same neighborhood code as the subject and within .30 of a mile of the subject property. The comparables were described as having one, split-level style dwelling and two, one-story dwellings of wood siding exterior construction that were built between 1960 and 1974.<sup>1</sup> The dwellings range in size from 912 to 967 square feet of living area. One comparable has a crawl space foundation and one

---

<sup>1</sup> The appellants' grid analysis was devoid of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

comparable has a 967 square foot finished lower level. In addition, one comparable has central air conditioning and each comparable has a garage ranging in size from 364 to 576 square feet of building area. The comparables sold from November 2015 to December 2016 for prices ranging from \$61,900 to \$77,000 or from \$67.87 to \$79.63 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 \$30,932. The subject's assessment reflects a market value of \$93,281 or \$94.41 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 response to the appeal, the board of review submitted a data sheet critiquing the three comparable sales submitted by the appellants noting they were sold "as is" and through foreclosure. The board of review also submitted copies of the Multiple Listing Service (MLS) listing sheets and property record cards for each comparable.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales located in the same neighborhood code as the subject and within .39 of a mile of the subject property. The comparables were described as one-story dwellings of wood siding exterior construction built from 1960 to 1965. The dwellings range in size from 860 to 1,098 square feet of living area. None of the comparables were reported to have a basement. One comparable has a concrete slab foundation and four comparables have crawl space foundations. In addition, one comparable has central air conditioning and one fireplace. Each comparable has a garage ranging in size from 396 to 580 square feet of building area. The comparables sold from June 2014 to June 2016 for prices ranging from \$97,000 to \$119,900 or from \$104.74 to \$131.37 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 ten suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #3 for its dissimilar split-level design when compared to the subject's one-story design. The Board also gave less weight to board of review comparables #1 and #7 that have superior central air conditioning features unlike the subject and comparable #1 also has a fireplace. The Board finds board of review comparables #3 and #6 have sale dates in 2014 which are 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 the appellants' comparables #1 and #2 along with board of review comparables #2, #4 and #5. These five comparables sold more proximate in time to the lien date at issue and are similar to the subject in location, dwelling size, design, age and most features. These comparables sold from November 2015 to June 2016 for prices ranging from \$61,900 to \$114,900 or from \$67.87 to \$131.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$93,281 or \$94.41 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. 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.

\_\_\_\_\_  
Chairman





\_\_\_\_\_  
Member

\_\_\_\_\_  
Member





\_\_\_\_\_  
Member

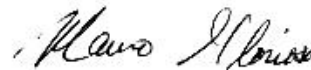
\_\_\_\_\_  
Member

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: November 19, 2019



\_\_\_\_\_  
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