



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

APPELLANT: Jon & Jennifer Groh
DOCKET NO.: 16-02522.001-R-1
PARCEL NO.: 06-02-214-023

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: \$11,627
IMPR.: \$23,728
TOTAL: \$35,355

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 816 square feet of living area. The dwelling was constructed in 1961. Features of the home include a crawl space foundation, central air conditioning and a 308 square foot garage. The property has a 12,535 square foot site and is located in Lindenhurst, Lake Villa 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 .50 of a mile and 1.31 miles from the subject property. Two of the comparables are located in the same neighborhood code as the subject. The comparables were described as one-story dwellings of wood siding exterior construction that were built from 1950 to 1957. The dwellings range in size

from 770 to 916 square feet of living area.¹ The comparables each feature a crawl space foundation and a garage ranging in size from 288 to 380 square feet of building area. In addition, comparable #2 has central air conditioning and a fireplace. The comparables have sites ranging in size from 9,194 to 10,608 square feet of land area. The comparables sold from June 2014 to June 2016 for prices ranging from \$57,500 to \$61,000 or from \$63.32 to \$79.22 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 \$35,355. The subject's assessment reflects a market value of \$106,619 or \$130.66 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 grid analysis critiquing the appellants' comparables.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code and within .60 of a mile of the subject property. The comparables were described as one-story dwellings of wood siding exterior construction built from 1954 to 1968. The dwellings range in size from 936 to 1,040 square feet of living area. Each comparable has a crawl space foundation and a garage ranging in size from 240 to 624 square feet of building area. In addition, three comparables feature central air conditioning. The comparables have sites ranging in size from 8,976 to 10,520 square feet of land area. The comparables sold from January 2015 to May 2016 for prices ranging from \$115,500 to \$152,000 or from \$118.83 to \$149.61 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 #1 and #2 with 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 also gave less weight to the appellants' comparable #3 that is less

¹ The appellants' grid analysis reported the dwelling size of comparable #2 to be 816 square feet of living area, while the property record card submitted by the board of review reported the dwelling size to be 916 square feet of living area. The Board finds the best evidence of size was presented by the board of review located in the property record card which contained a schematic diagram and the calculations of the dwelling's size.

proximate in location to the subject. Reduced weight was given to board of review comparable #3 that lacks central air conditioning, unlike the subject.

The Board finds the best evidence of market value to be comparables #1, #2 and #4 submitted by the board of review. These three comparables sold more proximate in time to the lien date at issue and are more similar to the subject in location, dwelling size, design, age and most features. These comparables sold from January 2015 to May 2016 for prices ranging from \$130,000 to \$152,000 or from \$125.00 to \$149.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$106,619 or \$130.66 per square foot of living area, including land, which falls below the overall price range, but falls within the range of the best comparable sales in this record on a square foot basis. The Board finds the subject's lower overall value is justified given its smaller dwelling size. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's 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

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