



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

APPELLANT: Jon & Jennifer Groh  
DOCKET NO.: 17-02963.001-R-1  
PARCEL NO.: 06-18-405-026

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:** \$5,540  
**IMPR.:** \$20,854  
**TOTAL:** \$26,394

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 2017 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 960 square feet of living area. The dwelling was constructed in 1986. Features of the home include a crawl-space foundation and central air conditioning. The property has a 4,672 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

Appellant Jon Groh appeared before the Property Tax Appeal Board contending both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of the assessment inequity argument the appellants submitted information on seven equity comparables<sup>1</sup> located within 2.5 miles of the subject and within the same assessment neighborhood as the subject. The comparables consist of one-story dwellings of wood or vinyl

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<sup>1</sup> The appellants submitted two comparable grids—one labeled “Assessment,” with comparables numbered #1 through #4, and the other labeled “Sales,” with comparables numbered #5 through #7. Since the “Sales” grid also contains assessment data, the Board will include these comparables in its assessment inequity analysis.

siding exterior construction ranging in size from 792 to 975 square feet of living area. The homes are 31 to 61 years old. Two dwellings have central air conditioning and two comparables have a garage with either 480 or 520 square feet of building area. The comparables have improvement assessments ranging from \$9,983 to \$20,480 or from \$10.40 to \$21.33 per square foot of living area.

In support of the market value argument the appellants submitted information on three comparable sales located within 1.08 miles of the subject and within the same assessment neighborhood as the subject. The comparables consist of one-story dwellings of vinyl siding exterior construction each containing 960 square feet of living area. The homes are each 31 years old. One dwelling has central air conditioning. The parcels contain either 4,792 or 4,800 square feet of land area. The comparables sold from January 2016 to August 2017 for prices ranging from \$47,000 to \$62,000 or from \$48.96 to \$64.58 per square foot of living area, including land.

At hearing, Mr. Groh summarized the evidence submitted and emphasized that the subject is a rental as opposed to the board of review's comparables which were characterized as "fix and flips."

Based on this evidence, the appellant requested a reduced improvement assessment of \$12,760 or \$13.29 per square foot of living area, with a total reduced assessment of \$18,300 which would reflect a market value of \$54,905 or \$57.19 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,394. The subject property has an improvement assessment of \$20,854 or \$21.72 per square foot of living area. The subject's assessment reflects a market value of \$79,620 or \$82.94 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

Jack Perry, Mass Appraisal Specialist, appeared on behalf of the Lake County Board of Review and argued that appellants' comparable #5 was a short sale advertised "as-is," and that neither of appellants' comparables #6 and #7 were advertised for sale. Mr. Perry then argued that appellants' comparables #6 and #7 were the most similar equity comparables, despite their lack of central air conditioning, and support the assessment.

In support of its contention of the correct assessment the board of review submitted information on four comparables containing both equity and market value data. The comparables are located within 1.4 miles of the subject and within the same assessment neighborhood as the subject. The comparables consist of one-story dwellings of wood or vinyl siding exterior construction ranging in size from 912 to 988 square feet of living area. The homes were built from 1981 to 1984. Three dwellings have central air conditioning and one comparable has a garage containing 484 square feet of building area. The comparables have improvement assessments ranging from \$18,859 to \$22,818 or from \$20.57 to \$23.10 per square foot of living area. The parcels contain either 4,409 or 6,970 square feet of land area. The comparables sold from February 2016 to July

2017 for prices ranging from \$80,000 to \$99,500 or from \$80.97 to \$109.10 per square foot of living area, including land.

In rebuttal, the appellants noted that the improvement assessment per square foot of appellant comparable #5 supported a reduction and argued that appellant comparables #2 and #3 are superior to the subject, having garages, yet are assessed lower than the subject per square foot. The appellants contended that the board of review's comparables have been renovated, unlike the subject, and that board of review comparable #4 has central air conditioning.

In surrebuttal, Mr. Perry argued that the board of review presented four arms-length sales while the appellants' comparables are not arms-length sales and that the best equity comparables support the current assessment.

### **Conclusion of Law**

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of 11 comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #4, #6, and #7 due to differences in age, dwelling size, lack of central air conditioning, and/or garage feature when compared to the subject. Additionally, the Board gives less weight to appellant comparable #5 as it appears to be an outlier due to its much lower improvement assessment compared to the other comparables in this record. The Board also gives reduced weight to board of review comparable #3 due to its garage which the subject lacks.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #4 which are similar to the subject in age, location, dwelling size, and features. These most similar comparables had improvement assessments ranging from \$18,859 to \$20,200 or from \$20.57 to \$21.58 per square foot of living area. The subject's improvement assessment of \$20,854 or \$21.72 per square foot of living area falls slightly above the range established by the best comparables in this record, but appears logical given the subject's newer age and larger dwelling. The Board finds that a reduction in the subject's improvement assessment is not warranted on the grounds of uniformity.

The appellants also 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 of review contends that three comparable sales submitted by the appellants were compulsory and, therefore, do not accurately reflect market value. However, the Illinois General Assembly has provided very clear guidance for the Board with regard to compulsory sales. Section 16-183 of the Illinois Property Tax Code states as follows:

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

35 ILCS 200/16-183. Therefore, the Property Tax Appeal Board is statutorily required to consider the compulsory sales of comparable properties which were submitted by the appellants.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #6 and #7, as well as board of review comparable #3, due to their lack of central air conditioning, a feature of the subject.

The Board finds the best evidence of market value to be appellants' comparable sale #5 along with board of review comparable sales #1, #2, and #4 which are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold for prices ranging from \$47,000 to \$99,500 or from \$48.96 to \$109.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$79,620 or \$82.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences, the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

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

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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: March 21, 2023

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Clerk of the Property Tax Appeal Board

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  
11619 Emily Court  
Spring Grove, IL 60081

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085