



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

APPELLANT: Jon & Jennifer Groh
DOCKET NO.: 17-02966.001-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: \$7,425
IMPR.: \$19,366
TOTAL: \$26,791

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 975 square feet of living area. The dwelling was constructed in 1971. The home has a full unfinished basement. The property has an 8,154 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 ten equity comparables located 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 975 to 1,160 square feet of living area. The homes are 40 to 57 years old. Six dwellings have central air conditioning, eight comparables have basements, and three comparables have a garage ranging in size from 280 to 672 square feet of building area. The comparables have

improvement assessments ranging from \$12,294 to \$28,411 or from \$12.20 to \$29.14 per square foot of living area.

In support of the market value argument the appellants submitted information on six comparable sales located 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 975 to 1,160 square feet of living area. The homes are 40 to 47 years old. Four dwellings have central air conditioning, five comparables have basements, and three comparables each have a garage ranging in size from 280 to 672 square feet of building area. The parcels range in size from 4,200 to 7,405 square feet of land area. The comparables sold from January 2016 to June 2017 for prices ranging from \$30,000 to \$57,600 or from \$30.77 to \$54.56 per square foot of living area, including land.

At hearing, Mr. Groh summarized the evidence previously submitted.

Based on this evidence, the appellant requested a reduced improvement assessment of \$16,288 or \$16.71 per square foot of living area, with a total reduced assessment of \$23,713 which would reflect a market value of \$71,146 or \$72.97 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 \$26,791. The subject property has an improvement assessment of \$19,366 or \$19.86 per square foot of living area. The subject's assessment reflects a market value of \$80,817 or \$82.89 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 five of the appellants' comparables are compulsory sales, with appellant comparable #1 being a court-ordered sheriff's sale that was not advertised, appellant comparable #2 being a real estate owned sale sold in "as-is" condition, appellant comparable #3 being a foreclosure sold in "as-is" condition, appellant comparable #5 being a foreclosure, and appellant comparable #6 being a short sale.

In support of its contention of the correct assessment the board of review submitted information on six comparables containing both equity and market value data. The comparables are located 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 962 to 1,056 square feet of living area. The homes were built in 1972 or 1973. Each dwelling has a basement, with three having finished area. Three dwellings each have central air conditioning and a garage ranging in size from 440 to 576 square feet of building area. The parcels range in size from 4,600 to 10,504¹ square feet of land area. The comparables have improvement assessments ranging from \$23,096 to \$32,035 or from \$23.31 to \$30.94 per square foot of living area. The

¹ Mr. Perry testified that board of review comparable sale #4 included a second lot containing 5,249 square feet for a total parcel size of 10,504 square feet of land area.

comparables sold from March 2016 to February 2017 for prices ranging from \$94,900 to \$147,000 or from \$97.33 to \$143.59 per square foot of living area, including land.

In rebuttal and in response to Mr. Perry's assertion that board of review comparables #1, #2, and #4 are the most similar comparables in the record, Mr. Groh argued that these comparables are dissimilar to the subject having been renovated and/or have features such as garages, finished basement area, and/or a double lot,² unlike the subject.

In surrebuttal, Mr. Perry argued that board of review comparables #1, #2, and #4 are similar to the subject in dwelling size, location, age, and condition.

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 16 comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2, #4, #6, #8, #9, and #10 due to differences in age, foundation, basement finish, and/or garage feature when compared to the subject. The Board also gives reduced weight to board of review comparables #1, #3, #5, and #6 due to their finished basements and/or garages, features the subject lacks.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #3, #5, and #7 along with the board of review's comparables #2 and #4 which are similar to the subject in age, dwelling size, and most features, noting that four of the comparables have central air conditioning suggesting downward adjustments would be required to make them more equivalent to the subject. These most similar comparables had improvement assessments ranging from \$17,786 to \$26,507 or from \$18.24 to \$23.69 per square foot of living area. The subject's improvement assessment of \$19,366 or \$19.86 per square foot of living area falls within the range established by the best comparables in this record. 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,

² Mr. Groh also contended that board of review comparable sale #2 included a double lot, however, no evidence or testimony was put forth in support of that contention. The Board finds the only evidence of parcel size to be the board of review's grid.

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 five 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 12 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2, #4, and #6 due to differences from the subject in foundation and/or garage feature, which the subject lacks. The Board also gives reduced weight to board of review comparables #1, #3, #5, and #6 due to their finished basements and/or garages, features the subject lacks.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #3, and #5 along with board of review comparable sales #2 and #4 which are similar to the subject in age, dwelling size, and features noting again that four of the comparables have central air conditioning suggesting downward adjustments would be required to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$37,316 to \$147,000 or from \$35.34 to \$143.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$80,817 or \$82.89 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.

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: March 21, 2023



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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