



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

APPELLANT: Michael Gronli  
DOCKET NO.: 17-03017.001-R-1  
PARCEL NO.: 14-32-106-009

The parties of record before the Property Tax Appeal Board are Michael Gronli, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:** \$61,956  
**IMPR.:** \$216,950  
**TOTAL:** \$278,906

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 two-story dwelling of brick exterior construction with 4,255 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 920 square foot garage. The property has a 111,299 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 1.13 miles from the subject property. The comparables have sites ranging in size from 37,895 to 156,661 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,447 to 3,962 square feet of living area. The homes were built

from 1990 to 1998. Each comparable has a basement, two with finished area<sup>1</sup>; central air conditioning; one or two fireplaces and attached garages that range in size from 687 to 768 square feet of building area. The comparables sold from September 2014 to January 2017 for prices ranging from \$516,300 to \$747,500 or from \$142.15 to \$191.18 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$246,790.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$278,906. The subject's assessment reflects a market value of \$841,345 or \$197.73 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 1.036 miles from the subject property. The comparables have sites ranging in size from 47,211 to 58,541 square feet of land area<sup>2</sup> that are improved with two story dwellings of brick or wood siding exterior construction that range in size from 3,699 to 4,106 square feet of living area. The homes were built from 1987 to 2000. Each comparable has a finished basement<sup>1</sup>, central air conditioning, one to three fireplaces and attached garages that range in size from 682 to 759 square feet of building area. The comparables sold from July 2015 to September 2017 for prices ranging from \$705,000 and \$825,000 or from \$184.89 to \$208.16 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparables for the Board's consideration. The Board gives little weight to the appellant's comparables #1 and #3 and board of review comparable #4 for unfinished basement or older age relative to other comparables submitted. The Board also gives less weight to appellant's comparable #2 due to a 2014 sale date which is considered less indicative of the subject's January 1, 2017 assessment date. The Board finds the best evidence of market value to be the board of review comparable sales #1 through #3 which are considered most similar to the subject in terms of age, basement finish and features. Each of these comparables has smaller dwelling size compared to the subject and three of these best comparables have sites that are smaller than the subject's, which suggest upward adjustments to comparables. These most similar comparables sold from September 2014 to November 2015 for prices ranging from \$768,000 to \$825,000 or from \$192.29 to \$208.16 per square foot of living

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<sup>1</sup> Basement finished area was obtained from property record card data and/or property sketches.

<sup>2</sup> Board of review property record card for comparable #2 provides correct site size.

area, including land. The subject's assessment reflects a market value of \$841,345 or \$197.73 per square foot of living area, including land. The market value as reflected by its assessment falls above the range of market value established by the best comparables while the subject's price per square foot falls within the range of price per square foot established by comparable sales. 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 the assessment, is supported. Based on this evidence, the Board finds 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: May 26, 2020



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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