



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

APPELLANT: Michael Gronli
DOCKET NO.: 20-02619.001-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: \$59,282
IMPR.: \$227,587
TOTAL: \$286,869

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 2020 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 and is approximately 20 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 920 square foot garage. The property has an approximately 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. The comparables are located from 1.08 to 1.45 miles from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 32,430 to 63,886 square feet of land area and are improved with two-story homes of brick or wood siding exterior construction ranging in size from 3,988 to 4,182 square feet of living area. The dwellings range in age from 9 to 29

years old. Each home has a basement, one of which is a walkout basement, central air conditioning, one or three fireplaces, and a garage ranging in size from 726 to 854 square feet of building area. The comparables sold from January 2019 to April 2020 for prices ranging from \$615,000 to \$810,000 or from \$154.21 to \$194.43 per square foot of living area, including land.

Based upon this evidence, the appellant requested a reduction in the subject's assessment to \$255,016, which would reflect a market value of \$765,125 or \$179.82 per square foot of living area, including land, at 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 \$286,869. The subject's assessment reflects a market value of \$861,727 or \$202.52 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where comparables #3 and #4 are the same properties as the appellant's comparables #2 and #3. The comparables are located from 0.04 of a mile to 1.30 miles from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 32,430 to 92,800 square feet of land area and are improved with two-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,612 to 4,182 square feet of living area. The dwellings were built from 1987 to 2014. Each home has a basement, two of which are walkout basements, central air conditioning, two or three fireplaces, and a garage ranging in size from 700 to 854 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from August 2019 to October 2020 for prices ranging from \$739,000 to \$975,000 or from \$190.82 to \$241.40 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 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 record contains a total of six comparable sales, with two common properties, for the Board's consideration. The Board gives less weight to the appellant's comparable #3/board of review's comparable #4 and the board of review's comparables #1, #2, and #5, due to substantial differences from the subject in age and/or dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the appellant's comparable #2/board of review's comparable #3, which are similar to the subject in dwelling size, age, location, and some features, although these properties have much smaller lots than the subject. These most similar comparables sold in January and August 2019 for prices of

\$615,000 and \$810,000 or \$154.21 and \$194.43 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$861,727 or \$202.52 per square foot of living area, including land, which is above the best comparable sales in this record, but appears to be justified given the subject's much larger lot size than the best comparables. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: June 21, 2022



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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