



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

APPELLANT: Michael Gronli  
DOCKET NO.: 22-00628.001-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 & Associates, LLC in Northbrook; 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:** \$60,841  
**IMPR.:** \$233,573  
**TOTAL:** \$294,414

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 2022 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 2-story dwelling of brick exterior construction with 4,255 square feet of living area. The dwelling was constructed in 2000 and is approximately 22 years old. Features of the home include an unfinished 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 four comparable sales located in the same assessment neighborhood code as the subject property and within 0.69 of a mile from the subject. The comparables have sites that range in size from 37,905 to 98,114 square feet of land area. The properties are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,106 to 5,053 square feet of living area. The homes range in age from 24

to 47 years old. Each comparable has an unfinished basement with two described as walkouts, central air conditioning, two or three fireplaces, and a garage that ranges in size from 430 to 875 square feet of building area. Comparable #3 has an inground swimming pool. The properties sold from March 2020 to June 2022 for prices ranging from \$670,000 to \$950,000 or from \$163.18 to \$199.38 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$255,193, which would reflect a market value of \$765,656 or \$179.94 per square foot of living area, land included, 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 \$294,414. The subject's assessment reflects a market value of \$885,189 or \$208.04 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.26% 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 located in the same assessment neighborhood code as the subject property and from 0.09 of mile to 1.07 miles from the subject. The comparables have sites that range in size from 40,809 to 92,805 square feet of land area. The properties are improved with 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 3,632 to 4,410 square feet of living area. The dwellings were built from 1987 to 1998 and thus would range in age from approximately 24 to 35 years old. Each comparable has an unfinished basement with four described as walkouts, central air conditioning, from one to four fireplaces, and a garage that ranges in size from 700 to 1,024 square feet of building area. Comparables #3 and #4 each have an inground swimming pool. The properties sold from July 2020 to April 2022 for prices ranging from \$790,000 to \$1,250,000 or from \$217.51 to \$283.45 per square foot of living area, land included. 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 nine suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #3, #4, and #5 due to their remote sale dates in 2020, distant location, older age, dissimilar dwelling size, and/or superior pool amenity when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2. These two comparables are similar to the subject in location, design, age, dwelling size, and most features. The properties sold proximate in time to the subject's assessment date at issue for prices of \$1,050,000 and \$1,250,000 or \$240.77 and \$283.46 per square foot of living

area, land included, respectively. The subject's assessment reflects a market value of \$885,189 or \$208.04 per square foot of living area, land included, which falls below the two best comparable sales in this record. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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



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Member



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Member



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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 18, 2024



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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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