



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

APPELLANT: Jon & Jennifer Groh (J&J Property Investments, LLC)
DOCKET NO.: 22-02356.001-R-1
PARCEL NO.: 06-02-214-023

The parties of record before the Property Tax Appeal Board are Jon & Jennifer Groh (J&J Property Investments, LLC), 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: \$10,288
IMPR.: \$33,432
TOTAL: \$43,720

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 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 parties appeared before the Property Tax Appeal Board on March 4, 2024 for a hearing at the Lake County Board of Review offices in Waukegan pursuant to prior written notice dated January 19, 2024. Appearing were the appellants, Jon and Jennifer Groh, and Jack Perry, Mass Appraisal Specialist for the Lake County Board of Review.

The subject property consists of a one-story dwelling of wood siding exterior construction with 816 square feet of living area. The dwelling was built in 1961 and is approximately 61 years old. Features of the home include a crawl space foundation, one full bathroom, central air conditioning and a 308 square foot garage. The property has an approximately 12,540 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellants' appeal is based on overvaluation and assessment inequity with respect to both the land and improvement.

In support of these arguments, the appellants submitted information on three comparable properties located within 0.82 of a mile and in the same neighborhood code as the subject property. The comparables have sites that range in size from 10,010 to 28,930 square feet of land area and are improved with one-story dwellings of brick or wood exterior construction ranging in size from 900 to 1,264 square feet of living area and are either 66 or 67 years old. Two comparables have a basement, with one having finished area. Each dwelling has one full bathroom, one comparable has central air conditioning and two homes each have a garage with either 440 or 528 square feet of building area. The comparables sold from September 2019 to September 2020 for prices ranging from \$86,000 to \$110,000 or from \$77.14 to \$107.21 per square foot of living area, land included. The comparables have land assessments that range from \$3,958 to \$8,763 or from \$0.30 to \$0.79 per square foot of land area. The comparables have improvement assessments ranging from \$30,358 to \$44,893 or from \$33.73 to \$39.69 per square foot of living area.

Based on this evidence, the appellants requested the subject's total assessment be reduced \$29,709¹ which reflects a market value of \$89,136 or \$109.24 per square foot of living area, land included. The appellants' request reflects a land assessment of \$4,382 or \$0.35 per square foot of land area and an improvement assessment of \$25,327 or \$31.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,720. The subject's assessment reflects a market value of \$131,173 or \$160.75 per square foot of living area, including land, when applying the statutory level of 33.33%.² The subject has a land assessment of \$10,288 or \$0.82 per square foot of land area and an improvement assessment of \$33,432 or \$40.97 per square foot of living area.

The board of review critiqued the appellants' comparables arguing all three properties sold in either 2019 or 2020 or from 15 to 27 months prior to the January 1, 2022 assessment date. The board of review asserted the appellants' comparable #1 was not advertised in the Multiple Listing Service (MLS). In support of this assertion, the board of review submitted a property detail sheet which did not depict a sale date or sale price and the property record card which disclosed an August 2019 sale for \$86,000. The board of review submitted the PTAX-203 Real Estate Transfer Declaration for the appellants' comparable #2 which disclosed the property was not advertised for sale. The board of review submitted an MLS sheet for a September 2022 sale of the appellants' comparable #2 which describes the property to be a "great opportunity" and "just waiting for your finishing." The board of review also submitted the MLS sheet for the appellants' comparable #3 which depict the home to be sold in "as is" condition and further described as "Home could use some improvements but does not require much."

In support of its contention of the correct assessment on both market value and equity grounds, the board of review submitted information on eight comparable properties located within 0.88 of

¹ The appellants' appeal petition lists a land assessment of \$4,382 and an improvement assessment of \$25,327 which totals \$29,709 in contrast to the total assessment request reported on the appeal petition of \$29,997.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

a mile and in the same assessment neighborhood code as the subject property. Board of review comparables #9 and #10 are duplicates of board of review comparables #4 and #1, respectively and therefore shall not be analyzed or discussed any further. The eight comparables have sites that range in size from 9,430 to 15,170 square feet of land area and are improved with one-story dwellings of wood siding or brick exterior construction ranging in size from 768 to 1,045 square feet of living area. The dwellings were built from 1954 to 1963 years old. Each comparable has a crawl space foundation and one or two garages ranging in size from 275 to 672 square feet of building area. Each dwelling has from one full to two full bathrooms, with one home having a half bathroom. Six properties have central air conditioning. The comparables sold from February 2021 to March 2022 for prices ranging from \$160,000 to \$210,000 or from \$162.20 to \$221.05 per square foot of living area, land included. The comparables have land assessments ranging from \$7,461 to \$10,602 or from \$0.70 to \$1.02 per square foot of land area and improvement assessments that range from \$31,038 to \$45,522 or from \$37.55 to \$46.31 per square foot of living area.

Initially the board of review had requested an increase in the subject's total assessment, however based on the evidence, and after reviewing the record at the hearing, the board of review requested the subject's assessment be sustained.

In response to the board of review's evidence, the appellants contended their three comparable sales each represent qualified sales according to the Lake County Board of Review's website. The appellants clarified information presented by the board of review regarding the condition of the subject property as reported in an online website stating, "vinyl peel/stick flooring and bathroom vanity was installed" by a prior tenant.

In rebuttal, the appellants submitted six pages of written comments together with photographs for seven of the board of review's comparables and other information. The appellants critiqued board of review comparable #2 arguing the sale includes two parcels, although only one is reflected in the board of review's grid analysis. The appellants described advertising conditions for comparables #3 through #8 in their written comments along with supporting photographs. At hearing, the board of review did not refute any of the descriptive information submitted by the appellants in rebuttal.

Conclusion of Law

The appellants contend, in part, 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.

As an initial matter, the Board finds based on advertising conditions submitted by the appellants that board of review comparables #3, #5 and #6 each had minimal updating while board of review comparables #4, #7 and #8 had updated kitchens, bathrooms and/or flooring.

The parties submitted a total of eleven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables due to sale dates occurring less proximate in time to the January 1, 2022 assessment date than other properties in the record. The Board gives less weight to board of review comparables #2, #4, #7 and #8 which differ from the subject in bathroom count, garage count and/or have updated features, based on property condition details presented by the appellant in rebuttal.

The Board finds the best evidence of market value to be board of review comparables #1, #3, #5 and #6 which are more similar to the subject in location, age, design, dwelling size, foundation type, number of bathroom and presence of central air conditioning. However, each of these best comparables has a smaller site size relative to the subject's site and three properties have an attached garage, unlike the subject's detached garage, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from March 2021 to March 2022 for prices ranging from \$167,500 to \$185,000 or from \$162.20 to \$218.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$131,173 or \$160.75 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The taxpayers also contend assessment inequity with respect to both the land and improvements as an alternative 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, based on inequity is not warranted.

The parties submitted eleven assessment comparables for the Board's consideration

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellants' comparable #2 which appears to be an outlier in its land assessment relative to other properties in the record. The Board gives less weight to appellants' comparable #3 and board of review comparable #3 which are less similar to the subject in site size when compared to other properties in the record. The Board finds the best evidence of land assessment equity are appellants' comparable #1 along with board of review comparables #1, #2 and #4 through #8 which are more similar to the subject in site size. These comparables have land assessments ranging from \$7,461 to \$10,602 or from \$0.70 to \$0.99 per square foot of land area. The subject property has a land assessment of \$10,288 or \$0.82 per square foot of land area which falls within the range established by the best land comparables in the record. Therefore, after considering adjustments to the best land equity comparables, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the subject's improvement assessment, the Board gives less weight to appellants' comparables #2 and #3 along with board of review comparables #2, #3, #6, #7 and #8 which differ from the subject in dwelling size, foundation type, bathroom count and/or garage amenity. The Board finds the best evidence of improvement assessment equity to be appellants' comparable #1 and board of review comparables #1, #4 and #5 which are more similar to the subject in location, age, design, dwelling size, foundation type and other features. These comparables have improvement assessments ranging from \$30,358 to \$37,805 or from \$33.73 to \$41.60 per square foot of living area. The subject's improvement assessment of \$33,432 or \$40.97 per square foot of living area falls within the range established by the best equity comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence in this record.

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:

April 16, 2024



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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