



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

APPELLANT: Jon Groh  
DOCKET NO.: 23-01596.001-R-1  
PARCEL NO.: 06-28-108-013

The parties of record before the Property Tax Appeal Board are Jon Groh, the appellant; 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:** \$8,013  
**IMPR.:** \$41,741  
**TOTAL:** \$49,754

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 2023 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 for a hearing at the Lake County Board of Review Office in Waukegan pursuant to a prior written notice. Appearing was the appellant Jon Groh along with his spouse Jennifer Groh and appearing on behalf of the Lake County Board of Review was Jack Perry.

The subject property consists of a 1-story dwelling of vinyl sided exterior construction with 912 square feet of living area. The dwelling was constructed in 1974 is approximately 49 years old. Features of the home include a full basement with finished area and central air conditioning.<sup>1</sup> The property has a 4,800 square foot site and is located in Round Lake Park, Avon Township, Lake County.

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<sup>1</sup> The board of review's evidence disclosed the subject has finished basement area which was not refuted by the appellant.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .43 of a mile from the subject. The comparables are described as 1-story dwellings of wood or vinyl siding exterior construction ranging in size from 719 to 1,176 square feet of living area. The dwellings are 57 to 83 years old. Comparable #1 has an effective age of 3 years old. Comparable #2 has central air conditioning and an enclosed frame porch. Three comparables each have a garage ranging in size from 264 to 528 square feet of building area. The comparables have improvement assessments ranging from \$22,179 to \$30,609 or from \$18.86 to \$34.68 per square foot of living area.

The appellant testified that the subject is a rental property, and the evidence will show similar properties with like-kind conditions as a rental property, which reflects the assessed value and/or sale price. The evidence will also show multiple discrepancies and inconsistencies such as properties being sold with multiple lots, additional garages, and finished basement area which are not properly being included in the assessed value. The appellant also argued these properties are being sold at a much higher valuation than their assessed values and wondered who bears the burden due to this inconsistency. The appellant further argued that one in their right mind would buy a rental property with builder grade flooring, hollow core doors, laminate counter tops, white appliances, etc., for the cost of a completely upgraded fix and flip property.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,754. The subject property has an improvement assessment of \$41,741 or \$45.77 per square foot of living area.

In response the appellant's evidence, Perry noted that each of the appellant's comparables lack a basement with finished area and three of which also lack central air conditioning.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .30 of a mile from the subject. The comparables are described as 1-story dwellings of vinyl or wood siding exterior construction with each containing 912 square feet of living area. The dwellings are 46 to 55 years old and have full basements with finished area. Comparable #1 has central air conditioning. Comparable #2 has a 484 square foot detached garage. The comparables have improvement assessments ranging from \$42,125 to \$44,726 or from \$46.19 to \$49.04 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant testified that board of review comparable #1 has one and a half bathrooms, new roof, siding, close proximity to the lake, and has updated kitchen with granite counter tops and new cabinets. Comparables #2 and #3 both have new roofs, windows, and siding. Comparable #2 also has a garage.

When questioned by the Administrative Law Judge the appellant stated that the information regarding board of review comparables was taken from the Multiple Listing Service and the appellant did not know if any of the comparables submitted were rental properties.

### **Conclusion of Law**

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

The record contains seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which lack a basement when compared to the subject. In addition, comparables #1, #2 and #4 are less similar to the subject in age and dwelling size than the comparables submitted by the board of review.

The Board finds the best evidence of assessment equity to be the board of review comparables which overall are more similar to the subject in location, age, dwelling size and some features. The Board recognizes two comparables lack central air conditioning and one comparable has a detached garage, suggesting adjustments are necessary to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$42,125 to \$44,726 or from \$46.19 to \$49.04 per square foot of living area. The subject property has an improvement assessment of \$41,741 or \$45.77 per square foot of living area, which falls below the range established by the best equity comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that a reduction in the subject's improvement 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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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 18, 2025

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Clerk of the Property Tax Appeal Board

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jon Groh  
11619 Emily Court  
Spring Grove , IL 60081

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085