



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

APPELLANT: Jon and Jennifer Groh
DOCKET NO.: 23-01661.001-R-1
PARCEL NO.: 06-19-230-022

The parties of record before the Property Tax Appeal Board are Jon and Jennifer Groh, 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 **A Reduction** 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: \$8,371
IMPR.: \$53,244
TOTAL: \$61,615

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 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 were the appellants Jon & Jennifer Groh and appearing on behalf of the Lake County Board of Review was Jack Perry.

Before the parties presented their case in chief, Jack Perry from the Lake County Board of Review requested a motion to dismiss based on the Property Tax Appeal Board Rules Section 1910.70 (c) which indicates that limited liability companies (LLC), and other similar entities are required to be represented by a licensed attorney at all stages in front of the Property Tax Appeal Board. Perry also noted that the subject's property record submitted indicates the owner as an LLC. The Board hereby denies the board of review's motion to dismiss as the Lake County Board of Review issued a Final Decision for the subject property showing the owner as Jon & Jennifer Groh.

The subject property consists of a bi-level dwelling of vinyl siding exterior construction with 936 square feet of living area. The dwelling was constructed in 1975 and is approximately 48 years old. Features of the home include a 936 square foot finished lower level, 1.5 baths, one fireplace and a 440 square foot garage.¹ The property has a 5,220 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contend assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four comparables located within .89 of a mile from the subject. The comparables are described as bi-level or tri-level dwellings of vinyl or wood siding exterior construction ranging in size from 912 to 1,040 square feet of living area.² The dwellings are 50 to 54 years old. Each comparable has a lower level ranging in size from 504 to 1,040 square feet. Comparables #2, #3 and #4 have from 504 to 1,040 square feet of lower-level finished area. Comparables #1 and #2 have central air conditioning. Comparable #2 has a 576 square foot garage. The comparables have improvement assessments ranging from \$39,240 to \$50,954 or from \$43.03 to \$48.99 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's assessment.

When questioned by the Jack Perry from the board of review, the appellants stated that the subject's central air conditioning had been removed prior to the January 1, 2023 assessment date.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,235. The subject property has an improvement assessment of \$54,864 or \$58.62 per square foot of living area.

In response the appellants' evidence, Perry noted differences in features such as between the subject and the appellants' comparables. In addition, Perry contends appellants' comparable #4 is a dissimilar design when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparables located from .41 of a mile to 1.33 miles from the subject. The comparables are described as bi-level dwellings of vinyl siding exterior construction with each containing 925 or 936 square feet of living area. The dwellings are 49 to 51 years old. Each comparable has a finished lower level with either 925 or 936 square feet, 1.5 or 2 baths, central air conditioning and a garage ranging in size from 440 to 528 square feet of building area. Comparable #3 has one fireplace. The comparables have improvement assessments ranging from \$54,786 to \$58,818 or from \$58.53 to \$62.84 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal at the hearing, the appellants noted differences in features such as baths between the board of review comparables and the subject.

¹ The appellants disclosed the subject property does not have central air conditioning which was not refuted by the board of review.

² The Board finds the best description of the appellants' comparables were the property record cards that were requested by the Administrative Law Judge at the hearing for both parties' comparables.

Conclusion of Law

The Board finds the subject property was being assessed for central air conditioning for the 2023 tax year, however, the appellant testified that the subject property's central air conditioning was removed as of January 1, 2023, which was not refuted by the Lake County Board of Review. Based on the subject's property record submitted by the board of review the subject's central air conditioning had a market value of \$4,875 which equates to an assessment of \$1,620 when applying the three-year median level of assessment for Lake County of 33.23%. The Board finds the assessment for the deck of \$1,620 should be subtracted from the subject's improvement assessment of \$54,864 resulting in a revised improvement assessment of \$53,244 or \$55.19 per square foot of living area for the 2023 tax year. Hence, the Board will analyze the revised improvement assessment for uniformity.

The appellants contend 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 based on the evidence in the record a reduction in the subject's assessment is warranted.

The record contains eight equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables as each comparable has an unfinished lower level or lacks a garage when compared to the subject. The Board also gives less weight to board of review comparables #1 and #2 which are located over one mile away from the subject and are less proximate to the subject than the other comparables in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #3 and #4 which overall are more similar to the subject in location, style, age, dwelling size and features. These comparables have improvement assessments of \$55,150 and \$54,894 or \$59.62 and \$59.34 per square foot of living area. The subject property's revised improvement assessment of \$53,244 or \$56.88 per square foot of living area falls below 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 subject's revised improvement assessment is supported.

However, the Board finds a reduction in the subject's improvement assessment is warranted to reflect the removal of the assessment of the central air conditioning which is \$1,620.

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

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: March 18, 2025

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

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COUNTY

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