



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

APPELLANTS: Jon and/or Jennifer Groh  
DOCKET NO.: 23-01668.001-R-1  
PARCEL NO.: 06-17-318-029

The parties of record before the Property Tax Appeal Board are Jon and/or 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 **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:** \$7,680  
**IMPR.:** \$56,059  
**TOTAL:** \$63,739

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 masonite exterior construction with 1,088 square feet of living area. The dwelling was constructed in 1979 and is approximately 43 years old. Features of the home include a 996 square foot finished lower level, one bath and central air conditioning. The property has a 4,600 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 three comparables located within .87 of a mile from the subject. The comparables are described as bi-level or tri-level dwellings of wood or vinyl siding exterior construction ranging in size from 912 to 1,040 square feet of living area.<sup>1</sup> 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 #1 and #2 have 1,040 and 504 square feet of lower-level finished area, respectively. Comparable #3 has central air conditioning and 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.

At the hearing the appellants noted the differences in features between the subject and the comparables. Based on this evidence the appellants 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 \$63,739. The subject property has an improvement assessment of \$56,059 or \$51.52 per square foot of living area.

In response the appellants' evidence, Perry noted the best comparables in the record are the board of review comparables along with appellants' comparable #1.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within .90 of a mile from the subject. The comparables are described as bi-level dwellings of vinyl siding exterior construction with each containing 1,080 square feet of living area. The dwellings are 35 to 50 years old. Each comparable has a finished lower level ranging in size from 1,008 to 1,040, 1 to 2.5 baths, and central air conditioning. Comparables #2 and #3 each have one fireplace. The comparables have improvement assessments ranging from \$55,223 to \$62,750 or from \$51.13 to \$58.07 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 the board of review comparables #1, #2 and #4 have more baths than the subject and board of review comparable #2 has been remodeled according to the Multiple Listing Service. The appellants further stated board of review comparable #4 has a 2-car basement garage. In support of this claim the appellants provided a Zillow printout that was submitted into the record as Appellants' Exhibit 1 without objection from the board of review.

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<sup>1</sup> The Board finds the best description of the appellants' comparables were their property record cards that were requested by the Administrative Law Judge at the hearing for both parties' comparables.

### **Conclusion of Law**

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 the appellants 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 appellants' comparables #2 and #3 as each lack or has less lower level finished area when compared to the subject. The Board also gives less weight to appellants' comparable #3 and board of review comparable #4 as each has a garage unlike the subject.

The Board finds the best evidence of assessment equity to be appellants' comparable #1 along with board of review comparables #1, #2 and #3 which overall are more similar to the subject in location, style, age, dwelling size and some features. However, adjustments are necessary for differences in central air conditioning, number of baths and/or number of fireplaces when compared to the subject. These comparables have improvement assessments ranging from \$50,954 to \$62,720 or from \$48.99 to \$58.07 per square foot of living area. The subject property has an improvement assessment of \$56,059 or \$51.52 per square foot of living area, which falls within 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 appellants 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

\_\_\_\_\_  
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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APPELLANT

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COUNTY

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Lake County Courthouse  
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Waukegan, IL 60085