



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

APPELLANT: Jon & Jennifer Groh
DOCKET NO.: 23-02458.001-R-1
PARCEL NO.: 06-16-308-008

The parties of record before the Property Tax Appeal Board are Jon & 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: \$8,348
IMPR.: \$38,314
TOTAL: \$46,662

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 subject property consists of a 1-story dwelling of vinyl siding exterior construction with 1,056 square feet of living area. The dwelling was constructed in 1978, is approximately 45 years old, and has an effective age of 1987. Features of the home include a basement and central air conditioning. The property has a 5,000 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contends both overvaluation and assessment inequity regarding the improvement as the basis of the appeal. In support of these arguments, the appellants submitted information on five comparables located from 0.38 of a mile to 1.21 miles from the subject, four of which are within the same assessment neighborhood code as the subject. The parcels range in size from 4,530 to 4,900 square feet of land area and are improved with 1-story homes of vinyl or wood exterior construction ranging in size from 912 to 1,056 square feet of living area. The dwellings range in age from 45 to 52 years old. Three homes have a basement, one of which has finished

area, and three homes have central air conditioning. The comparables have improvement assessments ranging from \$22,895 to \$37,067 or from \$21.68 to \$38.31 per square foot of living area. Three comparables sold from February 2022 to April 2023 for prices ranging from \$80,000 to \$120,000 or from \$87.72 to \$123.08 per square foot of living area, including land. 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 \$53,843. The subject's assessment reflects a market value of \$161,545 or \$152.98 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The subject has an improvement assessment of \$45,495 or \$43.08 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.26 of a mile to 1.55 miles from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 4,391 to 7,065 square feet of land area and are improved with 1-story homes of vinyl siding exterior construction with 1,056 square feet of living area. The dwellings range in age from 45 to 51 years old. Each home has a basement, three of which have finished area, and central air conditioning. The comparables have improvement assessments ranging from \$42,315 to \$53,978 or from \$40.07 to \$51.12 per square foot of living area. The comparables sold from January 2022 to June 2023 for prices ranging from \$145,000 to \$220,500 or from \$137.31 to \$208.81 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review's comparables #1 and #3 have been updated unlike the subject, and the board of review's comparable #2 has superior features and amenities compared to the subject. The appellants agreed the board of review's comparable #4 is a similar property compared to the subject, but has one additional bathroom.

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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #5 and the board of review's comparables #1 and #2, which are located more than one mile from the subject.

¹ Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

The Board finds the best evidence of market value to be the appellants' comparable #4 and the board of review's comparables #3 and #4, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and features, although one comparable has finished basement area unlike the subject and one comparable lacks central air conditioning that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject.

These most similar comparables sold for prices ranging from \$100,000 to \$160,000 or from \$104.17 to \$151.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$161,545 or \$152.98 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is justified.

The appellants also 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.Adm.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.Adm.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and no further reduction in the subject's assessment is warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2 and #5 and the board of review's comparables #1 and #2, which are located more than one mile from the subject. The Board gives less weight to the appellant's comparable #3, which has a considerably lower improvement assessment than the other comparables in this record, indicating this property is an outlier.

The Board finds the best evidence of assessment equity to be appellants' comparable #4 and the board of review's comparables #3 and #4, which are similar to the subject in dwelling size, age, location, site size, and features, although one comparables has finished basement area unlike the subject and one comparable lacks central air conditioning that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$36,782 to \$43,500 or from \$38.31 to \$41.24 per square foot of living area. The subject's improvement assessment of \$38,314 or \$36.28 per square foot of living area, as reduced herein, falls within the range established by the best comparables in terms of total improvement assessment sand below the range on a per square foot basis. Based on this record, and after considering appropriate adjustments for differences, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed after reduction for overvaluation herein and no additional reduction in the subject's assessment for assessment equity 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.



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: _____

December 17, 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

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

APPELLANT

Jon & Jennifer Groh
PO BOX 142
SPRING GROVE, IL 60081

COUNTY

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