



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

APPELLANT: Jon & Jennifer Groh
DOCKET NO.: 23-02476.001-R-1
PARCEL NO.: 06-17-301-048

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 **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: \$11,617
IMPR.: \$44,210
TOTAL: \$55,827

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.

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 1-story dwelling of vinyl siding exterior construction with 975 square feet of living area. The dwelling was constructed in 1973 and is approximately 50 years old. Features of the home include a full basement with finished area, one bath, central air conditioning, and a 440 square foot garage. The property has a 10,385 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation and assessment inequity concerning the improvement as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables located within .99 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 912 to 1,056 square feet of living area. The dwellings are 46 to 52 years old. Three comparables have full basements, one of which has finished area. Each comparable has one to two baths. Two comparables have central air conditioning. Comparables #1, #2 and #4 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. 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. At the hearing the appellant stated the comparables sold on warranty deeds and noted the differences in dwelling size and features between the subject and the comparables.

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 \$55,827. The subject's assessment reflects a market value of \$168,002 or \$172.31 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$44,210 or \$45.34 per square foot of living area.

In response the appellant's evidence, Perry noted the appellant's comparables differ from the subject in features such as a basement, basement finished area, central air conditioning and/or a garage.

In support of its contention of the correct assessment the board of review submitted information on four comparables located from .64 of a mile to 1.26 miles from the subject. The comparables are described as 1-story dwellings of vinyl or wood siding exterior construction with each containing either 960 or 975 square feet of living area. The dwellings are 45 to 51 years old and have full basements with three having finished area. Each comparable has central air conditioning one to two full baths and a 440 or a 576 square foot garage. Comparable #1 has a fireplace. The comparables sold from May 2022 to December 2023 for prices ranging from \$225,000 to \$240,000 or from \$234.38 to \$246.15 per square foot of living area, including land. The comparables have improvement assessments ranging from \$41,497 to \$47,761 or from \$43.23 to \$48.99 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 argued that the board of review comparables have been updated or remodeled according to Multiple Listing Service information and therefore, are superior to the

subject. In addition, board of review comparable #4 has finished basement area that contains a second bath whereas the board of review reported one bath and an unfinished basement.

When questioned by the Administrative Law Judge, Perry did not refute the appellant's contention that the board of review comparables have been updated or remodeled but pointed out the subject's market value is significantly below the sale prices of these comparables.

Conclusion of Law

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

The record contains seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as each lacks a basement, basement finish area, central air conditioning, and/or a garage when compared to the subject. The Board gives less weight to board of review comparable #4 which is located approximately 1.26 miles away from the subject and is also less proximate to the subject than the other comparables in the record.

The Board finds the best evidence of market value to be the board of review comparables #1, #2 and #3 which overall are more similar to the subject in location, age, dwelling size and features but have been updated or remodeled. These comparables sold from May 2022 to December 2023 for prices ranging from \$230,000 to \$240,000 or from \$235.90 to \$246.15 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$168,002 or \$172.31 per square foot of living area, including land, which falls significantly below the best comparable sales in the record. After considering adjustments to the best comparable sales for differences such as their condition when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and a reduction in the subject's assessment is not justified.

The taxpayer also 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 eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as each lacks a basement, basement finish area, central air conditioning, and/or a garage when compared to the subject. The Board gives less weight to board of review comparable #4 which is located approximately 1.26 miles away from the subject and is also 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 #1, #2 and #3 which overall are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$42,904 to \$47,761 or from \$44.00 to \$48.99 per square foot of living area. The subject property has an improvement assessment of \$44,210 or \$45.34 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 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.

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

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