



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

APPELLANT: Jon & Jennifer Groh  
DOCKET NO.: 23-02504.001-R-1  
PARCEL NO.: 06-16-327-012

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:** \$8,348  
**IMPR.:** \$50,649  
**TOTAL:** \$58,997

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 tri-level dwelling of vinyl siding exterior construction with 1,100 square feet of living area.<sup>1</sup> The dwelling was constructed in 1979 and is approximately 44 years old. Features of the home include a basement with finished area, central air conditioning and two bathrooms. The property has an approximately 5,000 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contend both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellants submitted information on five comparables that have the same assessment neighborhood code as the subject and reported to be located from approximately 0.31 of a mile to 1.65 miles from the subject property. Sales data was provided for comparables #1, #2 and #5, and assessment data

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<sup>1</sup> The Board finds the best description of the subject property is found in the property record card provided by the board of review, which was not refuted by the appellants.

was provided for all five comparables. The parcels range in size from 4,200 to 5,660 square feet of land area and are improved with 1-story homes of vinyl or wood siding exterior construction ranging in size from 816 to 1,034 square feet of living area. The dwellings range in age from 42 to 52 years old. Comparable #3 has central air conditioning and each comparable has either 1 or 1½ bathrooms. Comparables #1, #2 and #5 sold from December 2020 to May 2023 for prices ranging from \$65,000 to \$130,000 or from \$79.66 to \$125.73 per square foot of living area, including land. The five comparables have improvement assessments ranging from \$39,240 to \$53,908 or from \$43.03 to \$55.11 per square foot of living area.

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 \$58,997. The subject's assessment reflects a market value of \$177,009 or \$160.92 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup> The subject has an improvement assessment of \$50,649 or \$46.04 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code as the subject and are located from approximately .16 to .86 of a mile from the subject property. The parcels range in size from 5,000 to 7,100 square feet of land area and are improved with 1-story homes of vinyl siding exterior construction ranging in size from 968 to 1,106 square feet of living area. The dwellings range in age from 34 to 48 years old. Each comparable has a basement with finished area, central air conditioning and either 1 or 1½ bathrooms. Comparable #4 has a fireplace and two comparables each have either a 308 or a 768 square foot garage. The comparables sold from April to December 2022 for prices ranging from \$169,999 to \$222,500 or from \$155.11 to \$206.61 per square foot of living area, including land. The comparables have improvement assessments ranging from \$44,559 to \$57,184 or from \$43.88 to \$51.70 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants submitted a letter referencing a property with an address of 1513 Round Lake Beach, Round Lake Beach, IL and PTAB Docket No. 23-02458, which differs from the subject property of this appeal that has an address of 1319 N. Poplar Av., Round Lake Beach, IL.

### **Conclusion of Law**

The appellants contend, in part, that 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,

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<sup>2</sup> 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.

comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 a total of seven comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparables #1, #2 and #5, which reportedly lack a basement foundation and/or are located more than 1 mile away from the subject. Additionally, the appellants' comparable #1 sold in December 2020, less proximate to the January 1, 2023, assessment date than the sales provided by the board of review.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review, which sold more proximate in time to the assessment date and are overall more similar to the subject in location, dwelling size, foundation type, age, and some features. These most similar comparables sold from April to December 2022 for prices ranging from \$169,999 to \$222,500 or from \$155.11 to \$206.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$177,009 or \$160.92 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record.

Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified for overvaluation.

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 a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables, which reportedly have no basement foundation and/or are located more than 1 mile away from the subject.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review, which are similar to the subject in location, dwelling size, foundation type, age, and some features. However, the Board finds these four comparables have either 1 or 1½-bathrooms, when compared to the subject's 2 bathrooms, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, one comparable has a fireplace and two comparables each have a garage, neither of which are features of the subject, suggesting downward adjustments for these differences would be necessary. Nevertheless, these four comparables have improvement assessments that range from \$44,559 to \$57,184 or from \$43.88 to \$51.70 per square foot of living area. The subject's improvement assessment of \$50,649 or \$46.04 per square foot of living area falls within the range established by the best comparables in the record.

Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is justified for assessment inequity.

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: January 21, 2025



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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