



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

APPELLANT: Gruger Family Trust Dated 12/1/2011  
DOCKET NO.: 23-02679.001-R-1  
PARCEL NO.: 16-36-120-025

The parties of record before the Property Tax Appeal Board are Gruger Family Trust Dated 12/1/2011, the appellant; 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:** \$61,669  
**IMPR.:** \$205,343  
**TOTAL:** \$267,012

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 subject property consists of a 2-story dwelling of wood siding exterior construction with 3,322 square feet of living area. The home was built in 1979 and is approximately 44 years old. Features include a partially finished basement,<sup>1</sup> central air conditioning, one fireplace, and a 420 square foot garage. The property has an approximately 11,262 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables consisting of both sales and equity data. The properties are located within 0.37 of a mile from the subject, three of which have the same assessment

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<sup>1</sup> The best evidence of the subject's basement was found in the property record card presented by the board of review, which disclosed the subject has 1,020 square feet of finished area and was unrefuted by the appellant in rebuttal.

neighborhood code as the subject. The comparables have sites that range in size from 11,210 to 16,580 square feet of land area. The comparables are reported by the appellant to be improved with 2-story dwellings of brick or stucco exterior construction ranging in size from 3,110 to 3,580 square feet of living area. The homes range from 42 to 64 years old. One comparable has an unfinished basement and three comparables are reported to lack a basement foundation. Each comparable has central air conditioning, either one or two fireplaces, and a garage that ranges in size from 440 to 505 square feet of building area. The properties sold from October 2021 to February 2023 for prices ranging from \$579,000 to \$701,000 or from \$180.71 to \$222.61 per square foot of living area, land included. These same properties have improvement assessments ranging from \$143,758 to \$164,463 or from \$45.94 to \$51.27 per square foot of living area. Based on this evidence, the appellant requested a total reduced assessment of \$229,969 which would reflect a market value of \$689,976 or \$207.70 per square foot of living area, land included, when using the statutory level of assessment of 33.33%, along with a requested improvement assessment of \$168,300 or \$50.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$267,012. The subject's assessment reflects a market value of \$801,116 or \$241.15 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup> The subject has an improvement assessment of \$205,343 or \$61.81 per square foot of living area.

The board of review, through the Moraine Township Assessor, noted the subject property was issued a permit in July 2019 in the amount of \$180,630 for remodeling the kitchen, laundry, powder room, and three bedrooms. The Moraine Township Assessor and board of review also critiqued the appellant's four comparables for their inferior features, which included quality grade, lack of recent updates similar to the subject's, locations on busy roads, lack of a basement, lack of or smaller finished area, and/or dissimilar split-level design, when compared to the subject's 2-story design which was not disclosed by the appellant. Further, the Township Assessor noted that the appellant's comparable #2 sold in an "AS-IS" condition.

In support of its contention of the correct assessment, the board of review submitted information on four comparables, consisting of both sales and equity data, located in the same assessment neighborhood code as the subject property and within 0.26 of a mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 3,043 to 3,448 square feet of living area. The homes range from 39 to 60 years old. Each comparable has a partially finished basement, central air conditioning, one fireplace, and a garage that ranges in size from 483 to 552 square feet of building area. The properties sold from May 2022 to December 2023 for prices ranging from \$830,000 to \$1,160,000 or from \$250.45 to \$336.43 per square foot of living area, land included. These same properties have improvement assessments ranging from \$187,414 to \$243,697 or from \$61.59 to \$70.88 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment on both market value and equity grounds.

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) 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.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2023.

### **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 based on overvaluation is not warranted.

This record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due their inferior features as noted by the board of review and Moraine Township Assessor which were unrefuted by the appellant in rebuttal. These differences, include but are not limited to, quality grade, location on a busy road, lack of basement foundation, lack of basement finish, and/or lack of recent updates when compared to the subject. Additionally, the appellant's comparable #1 has a 2021 sale date occurring less proximate in time to the subject's January 1, 2021 assessment date, less proximate in time to the subject's January 1, 2023 assessment date at issue the other comparables in this record and the appellant's comparable #2 was sold in an "AS-IS" condition which may not be similar to the subject's condition as of the assessment date.

The Board finds the best evidence of market value to be the board of review sales. These comparables sold proximate in time to the subject's assessment date at issue and are similar to the subject in location, design/class, dwelling size, and most features with varying degrees of similarity in age. Board of review comparable #1 would require a downward adjustment for its newer age relative to the subject and the three remaining comparables would require upward adjustments for their older ages to make them more equivalent to the subject. These age adjustments are in addition to any other adjustments which may be required for other differences these four comparables present relative to the subject. Nevertheless, these properties sold from May 2022 to December 2023 for prices ranging from \$830,000 to \$1,160,000 or from \$250.45 to \$336.43 per square foot of living area, land included. The subject's assessment reflects a market value of \$801,116 or \$241.15 per square foot of living area, land included, which falls below the range established by the best comparables sales in this record. Based on the record and after consideration of adjustments to the best comparables for the differences from the subject, including but not limited to age, the Board finds a reduction in the subject's assessment for overvaluation is not warranted.

The appellant also raised an assessment inequity argument as an alternative 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.

This record contains eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences, identified by the parties, in location, design, quality grade, basement type, and/or lack of basement finish when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are similar to the subject in location, design/class, dwelling size, and most features with varying degrees of similarity in age. The adjustments for age were previously discussed, as well as the possibility that other adjustments may be necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$187,414 to \$243,697 or from \$61.59 to \$70.88. The subject's improvement assessment of \$205,343 or \$61.81 per square foot of living area falls within the range established by the best comparables in this record. Based on the foregoing evidence and after considering appropriate adjustments to the equity comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment equity is not justified.

In conclusion, based on the evidence presented, the Board finds that no reduction in the subject's assessment is warranted.

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

Gruger Family Trust Dated 12/1/2011  
725 Washington Ct.  
Highland Park, IL 60035

COUNTY

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