



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: J & J Property Investments, LLC

DOCKET NO.: 24-01344.001-R-1

PARCEL NO.: 06-28-108-013

The parties of record before the Property Tax Appeal Board are J & J Property Investments, LLC, the appellant, by attorney David S. Maloney, of Maloney Law, LLC in Libertyville; 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:	\$9,167
IMPR.:	\$47,755
TOTAL:	\$56,922

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 2024 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 one-story dwelling of vinyl siding exterior construction with 912 square feet of living area. The dwelling was constructed in 1974 and is 50 years old. Features of the home include a finished basement and central air conditioning. The property has a 4,800 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of these arguments the appellant submitted information on five comparables located within the subject's assessment neighborhood and within .46 of a mile of the subject. The comparables consist of one-story dwellings of wood or vinyl siding exterior construction ranging in size from 864 to 1,176 square feet of living area. Four of the homes range in age from 51 to 63 years old. Three comparables have central air conditioning and three comparables each have a garage ranging in size from 396 to 528 square

feet of building area. The parcels range in size from 4,080 to 7,340 square feet of land area. The comparables have improvement assessments ranging from \$25,375 to \$39,725 or from \$21.58 to \$41.94 per square foot of living area. Three comparables sold from June 2022 to December 2024 for prices ranging from \$100,000 to \$190,000 or from \$94.25 to \$219.91 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced improvement assessment of \$27,496 or \$30.15 per square foot of living area and a reduced total assessment of \$36,663, for an estimated market value of \$110,000 or \$120.61 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,922. The subject property has an improvement assessment of \$47,755 or \$52.36 per square foot of living area. The subject's total assessment reflects a market value of \$170,783 or \$187.26 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's assessment neighborhood and within .42 of a mile of the subject. The comparables consist of one-story dwellings of wood or vinyl siding exterior construction containing either 864 or 912 square feet of living area. The dwellings range in age from 51 to 60 years old. Each dwelling has a garage ranging in size from 264 to 576 square feet of building area. Each comparable has a full basement, two of which have finished area. Three comparables have central air conditioning, one comparable has a fireplace, and two comparables each have a garage containing either 384 or 528 square feet of building area. The parcels range in size from 4,212 to 6,303 square feet of land area. The comparables have improvement assessments ranging from \$38,796 to \$53,617 or from \$44.90 to \$58.79 per square foot of living area. Three comparables sold from July 2021 to April 2024 for prices ranging from \$165,000 to \$249,950 or from \$190.97 to \$289.29 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends, in part, 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 improvement assessment is not warranted.

¹ 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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The parties submitted nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables presented by the appellant, which differ from the subject in foundation.

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 age, location, dwelling size, and some features. These comparables have improvement assessments ranging from \$38,796 to \$53,617 or from \$44.90 to \$58.79 per square foot of living area. The subject's improvement assessment of \$47,755 or \$52.36 per square foot of living area is within the range of the best comparables in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on equity grounds.

The appellant also contends 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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables presented by the appellant, which differ from the subject in foundation. The Board also gives reduced weight to the appellant's comparable #4 and the board of review's comparable #1, which sold less proximate to the January 1, 2024 assessment date at issue.

The Board finds the best evidence of market value to be the board of review's comparables #3 and #4, which sold proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and some features. These two best comparables sold for prices of \$165,000 and \$249,950 or \$190.97 and \$289.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$170,783 or \$187.26 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record overall and is below the best comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on market value grounds.

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: _____

C E R T I F I C A T I O N

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 20, 2026



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 GROH J & J PROPERTY INVESTMENTS, LLC, by attorney:
David S. Maloney
Maloney Law, LLC
1880 West Winchester Road
Suite 108
Libertyville, IL 60048

COUNTY

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