



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

APPELLANT: Jon and Jennifer Groh
DOCKET NO.: 25-00526.001-R-1
PARCEL NO.: 06-17-318-029

The parties of record before the Property Tax Appeal Board are Jon and 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: \$9,732
IMPR.: \$60,268
TOTAL: \$70,000

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 2025 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 is improved with a bi-level dwelling with a vinyl siding exterior that contains 1,088 square feet of above ground living area. The home was built in 1979 and is approximately 46 years old. Features of the home include a 996 square foot lower level with finished area, central air conditioning, and one bathroom. The property has a 4,600 square foot site in Round Lake Beach, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales consisting of bi-level style dwellings with vinyl siding or vinyl siding and brick exteriors that range in size from 925 to 1,220 square feet of living area. The appellants indicated comparable #1 has a 480 square foot basement that is finished. Each comparable has central air conditioning and 1, 1½ or 2 bathrooms. Comparable #1 has an attached garage with 480 square feet of building area. The comparables have sites containing 4,600 to 6,710 square feet of land. These properties have the same

neighborhood code as the subject and are located from approximately .08 to .90 of a mile from the subject property. The sales occurred from May 2024 to December 2025 for prices ranging from \$167,000 to \$190,000 or from \$154.63 to \$187.03 per square foot of living area, including land. Based on these sales the appellants requested the subject's total assessment be reduced to \$53,328.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,763. The subject's assessment reflects a market value of \$242,313 or \$222.71 per square foot of above ground living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on three comparable sales described as one-story dwellings with vinyl siding or wood siding exteriors that range in size from 925 to 1,104 square feet of living area. The homes are 46 to 52 years old. Each comparable has a full finished basement, and one or two bathrooms. Two comparables have central air conditioning and one comparable has a 672 square foot garage. The comparables have sites ranging in size from 4,722 to 6,464 square feet of land area. The comparables have the same neighborhood code as the subject and are located from approximately .27 to .98 of a mile from the subject property. The sales occurred from October 2023 to December 2024 for prices ranging from \$220,000 to \$283,000 or from \$235.04 to \$256.34 per square foot of living area, including land.

In rebuttal the appellants contend that their sales should be given greater weight because they are more recent with one occurring in 2024 and two from 2025 while the sales submitted by the board of review include one that occurred in 2023 and two sales from 2024. The appellants argued that board of review comparable #1 was far superior to the subject in that before it sold the property was extensively updated with a new roof, gutters, downspouts, windows, flooring, paint, kitchen, bathrooms, laundry area, central air conditioning, water heater, appliances and landscaping as per the Multiple Listing Service (MLS). They also described the comparable as having five bedrooms and two bathrooms while the subject has four bedrooms and one bathroom. With respect to board of review comparable #2 the appellants asserted this was an estate sale involving a property with a more desirable location than the subject on a quiet corner on a dead-end street. The appellants stated this comparable has a larger lot, two full bathrooms, a huge screened-in porch that runs nearly the width of the house, a deck, and an oversized heated detached garage. The appellants asserted board of review comparable #3 has several advantages over the subject with a much larger 60-foot corner lot and a fenced yard. They contend that looking at the MLS photos the property has new floor coverings throughout, a deck and a storage shed. The rebuttal correspondence submitted by the appellants included copies of photographs of the board of review comparables depicting bi-level dwellings.

The appellants asserted the subject property is a basic rental property with no major updates or high-end features. They contend the subject has four bedrooms, one bathroom, no central air conditioning, no garage, no screened-in porch, no full finished basement and only enough driveway space to park two vehicles front to back.¹ They argued that the comparable sales they

¹ There is some discrepancy in that the appellants indicated in the description of the property on the appeal form and grid analysis that the subject has central air conditioning.

submitted are a much better representation of the subject property's value because they are more similar in style, condition and overall utility.

Conclusion of Law

The appellants contend 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 evidence in this record supports a reduction in the assessment.

The parties submitted information on six comparable sales to support their respective positions. The Board gives less weight to appellants' comparables #2 and #3 as they provided no descriptive evidence concerning whether these properties have basements or lower levels with finished area, which detracts from the Board's ability to make a meaningful comparative analysis. The Board gives less weight to board of review comparable #1 as this property was described by the appellants in rebuttal as being remodeled prior to being sold, unlike the subject property, and has a purchase price significantly higher than the remaining comparables in this record, which may be due to the updates. The three remaining comparables, appellants' comparable #1 and board of review comparables #2 and #3, have varying degrees of similarity to the subject property. These three comparables range in size from 925 to 1,080 square feet of above ground living area and are 47 to 52 years old. Appellants' comparable #1 and board of review comparable #2 both have one more bathroom than the subject and a garage, unlike the subject, that would require downward adjustments to make them more equivalent to the subject for these differences. Board of review comparables #2 and #3 have larger sites than the subject indicating downward adjustments would be proper. Conversely, board of review comparables #2 and #3 are significantly smaller than the subject dwelling requiring upward adjustments to make these properties more equivalent to the subject in size. These comparables sold from October 2023 to April 2025 for prices ranging from \$167,000 to \$225,000 or from \$154.63 to \$243.24 per square foot of living area, including land. The two comparables that sold nearest in time to the assessment date include appellants' comparable #1 and board of review comparable #2 that sold in April 2025 and August 2024 for prices of \$167,000 and \$220,000 or \$154.63 and \$235.04 per square foot of living area, including land, respectively. The comparable located closest to the subject is appellants' comparable #1 that sold for a price of \$167,000 or \$154.63 per square foot of living area, land included. The subject's assessment reflects a market value of \$242,313 or \$222.71 per square foot of living area, including land, which is above the total price range but is within the range on a price per square foot basis as established by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the best comparables, the Board finds a reduction in the subject's 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

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: _____

October 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 9-215 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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