FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jon and Jennifer Groh
DOCKET NO.: 25-00623.001-R-1
PARCEL NO.: 06-17-419-023

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:	$11,138
IMPR.:	$42,764
TOTAL:	$53,902

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 consists of a 1-story dwelling of vinyl siding exterior construction with 975 square feet of living area. The dwelling was constructed in 1972 and is approximately 53 years old. Features of the home include a full unfinished basement and central air conditioning. The property has an approximately 5,850 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located approximately .50 of a mile to 1.05 miles from the subject. The comparables are improved with 1-story dwellings of wood or vinyl exterior construction with 975 or 1,056 square feet of living area. The dwellings are 52 to 54 years old and have basements, one with finished area. Each home has central air conditioning and one comparable has a 400 square foot garage. The comparables have improvement assessments ranging from $25,807 to

$42,554 or from $24.44 to $40.30 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $59,291. The subject has an improvement assessment of $48,153 or $49.39 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located .90 of a mile to 1.16 miles from the subject. The comparables are improved with 1-story dwellings of vinyl siding exterior construction with either 975 or 1,040 square feet of living area. The dwellings range in age from 41 to 52 years old and have full unfinished basements. Two comparables have central air conditioning. The comparables have improvement assessments ranging from $47,668 to $53,120 or from $48.89 to $51.08 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' critiqued the board of review comparables noting differences in location, age, dwelling size and/or features when compared to the subject.

Conclusion of Law

The appellants 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.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 based on the evidence in the record a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to appellants' comparable #1 which has a garage and to appellants' comparable #4 which has finished basement area when compared to the subject. The Board gives less weight to appellants' comparable #3 and to board of review comparable #2 which are located over 1 mile from the subject. The Board gives less weight to board of review comparable #1 due to difference in age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparable #3 which overall are more similar to the subject in location, age, dwelling size and features. These comparables had improvement assessments of $37,684 and $47,668 or $38.83 and $48.89 per square foot of living area. The subject's improvement assessment of $48,153 or $49.39 per square foot of living area is higher than the two best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement was inequitably assessed and 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:

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: November 17, 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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