



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

APPELLANT: Jon and Jennifer Groh
DOCKET NO.: 25-00895.001-R-1
PARCEL NO.: 06-19-230-022

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: \$10,608
IMPR.: \$47,730
TOTAL: \$58,338

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 bi-level dwelling of vinyl siding exterior construction with 936 square feet of living area. The dwelling was constructed in 1975 and is approximately 50 years old. Features of the home include a 936 square foot finished lower level, 1.5 baths, one fireplace and a 440 square foot garage.¹ The property has a 5,220 square foot site and is located 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 four comparable properties that have the same assessment neighborhood code as the subject and are located from .08 of a mile to 1.60 miles from the subject property. The comparables have sites that range in size from approximately 4,600 to 6,710 square feet of land area. The appellants reported that the comparables are improved with

¹ The appellants disclosed the subject's air conditioning condenser went out 2 years ago and has not been replaced, thus the property has no central air conditioning, which was not refuted by the board of review.

one-story dwellings of vinyl siding exterior construction ranging in size from 912 to 1,220 square feet of living area. The dwellings are from 47 to 55 years old. Three comparables have from 600 to 1,144 square feet of finished lower levels. Comparable #1 was also reported to have 480 square feet of basement area and comparable #4 was reported to have 528 square feet of basement finish. The comparables each have central air conditioning and either 1, 1½ or 2 bathrooms. Comparable #4 has a fireplace. Two comparables each have a garage with 480 or 576 square feet of building area. The comparables sold from May 2024 to December 2025 for prices ranging from \$146,000 to \$190,000 or from \$154.63 to \$187.03 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$55,328, which would reflect a market value of \$166,001 or \$177.35 per square foot of living area, including land, when using 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 \$80,125. The subject's assessment reflects a market value of \$240,399 or \$256.84 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located from approximately .49 of a mile to 1.64 miles from the subject property. The comparables have sites that range in size from approximately 5,000 to 9,191 square feet of land area. The board of review reported that the comparables are improved with one-story dwellings of vinyl siding exterior construction containing 912 or 925 square feet of living area. The dwellings are from 51 to 53 years old. The comparables each have a basement with 480 to 925 square feet of finished area, either 1 or 1½ bathrooms and a garage ranging in size from 440 to 576 square feet of building area. The comparables sold from July 2024 to April 2025 for prices ranging from \$240,000 to \$295,000 or from \$259.46 to \$323.46 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants contended that their original appeal was based on comparable sales, not assessment equity. However, the appellants argued that county submitted four higher-priced sales, but every one of the properties is assessed lower than the subject and several appear to be assessed far below their reported sales prices. The appellants stated that the Multiple Listing Service (MLS) described the counties comparables as having been remodeled and/or updated, whereas the subject is a raised-ranch rental property with no functioning central air conditioning and should not be listed or valued as having central air conditioning. Additionally, the subject dwelling has not had extensive remodeling. More importantly, the appellants contended that the counties' comparables #1, #2 and #3 are tri-level homes, while the subject is a raised-ranch. For these reasons, the appellants requested that the Property Tax Appeal Board give greater weight to the original comparable sales evidence and a grant the reduction requested in the appeal.

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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparable #2, as well as the four comparables submitted by the board of review, which differ from the subject dwelling in size or design. Additionally, the appellants' comparable #2 and board of review comparables #2 and #4 are located more than one mile from the subject property.

The Board finds the best evidence of market value to be the appellants' comparables #1, #3 and #4, which sold proximate to the assessment date at issue and located in close proximity to the subject. The comparables are similar to the subject in site size, dwelling size, design, age and some features. The comparables sold from April to December 2025 for prices ranging from \$146,000 to \$173,000 or from \$154.63 to \$187.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$240,399 or \$256.84 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

JON AND JENNIFER GROH
PO BOX 142
SPRING GROVE, IL 60081

COUNTY

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