



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

APPELLANT: J & J Property Investments, LLC  
DOCKET NO.: 12-01469.001-R-1  
PARCEL NO.: 06-17-327-007

The parties of record before the Property Tax Appeal Board are J & J Property Investments, LLC (Jon & Jennifer Groh), the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$5,667  
**IMPR.:** \$8,239  
**TOTAL:** \$13,906

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 2012 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 tri-level style single family dwelling with vinyl siding and 1,008 square feet of living area. The dwelling was constructed in 1972. Features of the home include central air conditioning. The property has a 5,940 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables. The comparables have total assessments ranging from \$12,272 to \$14,609 and improvement assessments ranging from \$5.43 to \$10.17 per square foot of living area.

The appellant also indicated the subject property was purchased in February 2011 for a price of \$42,500. The information provided by the appellant indicated the comparables sold from February 2011 to March 2012 for prices ranging from \$40,000 to \$112,200. Based on this evidence the appellant requested the subject's total assessment be reduced to \$13,587.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,998. The subject's assessment reflects a market value of \$61,119 or \$60.63 per square foot of living area, including land, when applying the 2012 three year average median level of assessment for Lake County of 32.72%. The subject property has an improvement assessment of \$14,331 or \$14.22 per square foot of living area.

The board of review asserted the subject property was purchased as a bank foreclosure in 2011 for a price of \$42,500. The board of review provided a copy of the MLS sheet associated with the subject's sale disclosing the property had been on the market for 212 days. Additional sales information on the listing indicated the subject property was REO/Lender Owned and in pre-foreclosure. It also contends that all seven of the comparables submitted by the appellant had condition issues and were bank owned/REO/investor sales. The board of review also provided evidence that appellant's comparable #4 sold in August 2011 for a price of \$50,000 and resold in February 2012 for a price of \$112,200. The board of review provided copies of various documents regarding the appellant's comparables.

In support of its contention of the correct assessment the board of review submitted information on three comparables. The comparables were improved with tri-level style single family dwellings that ranged in size from 912 to 1,096 square feet of living area. The comparables were constructed from 1972 to 1977. Two comparables had central air conditioning and detached garages with 440 square feet of building area. These properties sold from June 2012 to February 2013 for prices ranging from \$57,000 to \$80,000 or from \$62.50 to \$72.99 per square foot of

living area, including land. These properties had improvement assessments ranging from \$25,201 to \$32,702 or from \$26.03 to \$29.84 per square foot of living area.

In rebuttal the appellant submitted additional sales. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board, the Board finds the additional comparables provided by the appellant are improper rebuttal evidence and will not be considered.

In rebuttal the appellant also asserted that MLS data sheets provided by the board of review indicated that the comparables had been professionally rehabbed.

#### **Conclusion of Law**

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

The Board finds the best evidence of assessment equity to be the appellant's comparables. The evidence in the record disclosed that the subject sold in February 2011 for a price of \$42,500 and had a total assessment of \$19,998. The appellant's comparables sold in 2011 and 2012 for similar prices ranging from \$40,000 to \$50,000 and had total assessments ranging from

\$12,272 to \$14,609.<sup>1</sup> The subject's total assessment is significantly above the range of the total assessments of these comparables even though they had similar sales prices. These comparables also had improvement assessments that ranged from \$5.43 to \$10.17 per square foot of living area. The subject's improvement assessment of \$14.22 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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<sup>1</sup> Appellant's comparable sale #4 resold in February 2012 for a price of \$112,200 after being remodeled and on the market for two days as indicated by the MLS sheet submitted by the board of review.

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.



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Chairman



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Member



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Member



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Member



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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: December 19, 2014



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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 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 the subsequent year 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.

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.