



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

APPELLANT: Rick Robin  
DOCKET NO.: 18-00879.001-R-1  
PARCEL NO.: 04-21-318-013

The parties of record before the Property Tax Appeal Board are Rick Robin, the appellant; 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:** \$2,500  
**IMPR.:** \$0  
**TOTAL:** \$2,500

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 2018 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 vacant site with 7,500 square feet of land area located in Zion, Zion Township, Lake County.

The appellant's appeal is based on overvaluation founded on the purchase of the subject property. The appellant submitted evidence disclosing the subject property was purchased in January 2017 for a price of \$3,500. The seller was identified on the copy of the PTAX-203 Illinois Real Estate Transfer Declaration, which was submitted by the appellant, as the County of Lake, Trustee. The transfer declaration indicated the property was advertised for sale and the appellant also indicated on the petition that the property was advertised by signage, the internet and/or auction. To further document the sale the appellant provided a copy of the Quit Claim Deed identifying the Grantor as the County of Lake, Trustee, and the Grantee as the appellant, Rick Robin. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$1,167.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,317. The subject's assessment reflects a market value of \$13,050 when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparables including one sale and three active listings. The board of review described the comparables as ranging in size from 7,500 to 10,648 square feet of land area. The comparables are in Zion and are located from .336 to .734 miles from the subject property. Comparable #1 was described as a Sheriff's Sale that occurred in January 2017 for a price of \$20,019 or \$2.67 per square foot of land area. This property sold again in April 2017 for a price of \$55,800 or \$7.44 per square foot of land area. The three remaining comparables were listed for sale on September 20, 2017 or November 13, 2018 for prices of \$15,000 or \$14,999 or \$1.84 and \$1.41 per square foot of land area.

The board of review also submitted a copy of a Tax Deed to the County of Lake which was issued following a public sale of the subject real estate for the nonpayment of taxes. The deed was recorded on January 27, 2016, approximately one year prior to the appellant's purchase. The board of review contends the subject's sale was a court ordered sale due to non-payment of taxes and did not receive typical exposure to the marketplace.

The board of review requested the subject's assessment be sustained.

In rebuttal, the appellant disclosed that board of review comparable #1 was a sale of multiple properties, including a neighboring property with a house. In support of this statement the appellant submitted a copy of a Multiple Listing Service (MLS) listing sheet identifying the two parcels (PINs) that were sold. The appellant also argued board of review comparables #2 through #4 were not recent sales but listings and are not relevant until the property sells.

### **Conclusion of Law**

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

The record disclosed the subject property was purchased from the County of Lake following a court order sale of the subject property for the non-payment of taxes. The appellant asserted the property was advertised for sale, however, the board of review countered by asserting that due to the nature of the sale, the property did not receive typical exposure to the marketplace. The transfer declaration associated with the sale disclosed the property was advertised but also indicated the seller was a government agency. The Board finds, although there is some issue with respect to the arm's length nature of the transaction to the appellant from the County of Lake, significant weight should be given the purchase price.

The board of review provided four market value comparables. Little weight is given board of review comparable #1 as this transaction involved multiple parcels including an adjacent property improved with a dwelling. The three remaining comparables were composed of listings of vacant sites with prices of \$14,999 or \$15,000. As listings, the prices set the upper limit of value suggesting the prices would need to be adjusted downward to reflect an actual purchase prices, however, it is not clear as to what the degree of adjustment would be needed, if any. Nevertheless, some weight should be given these three comparables.

After considering the subject's purchase and the three vacant parcel listing prices presented by the board of review, the Property Tax Appeal 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:

January 19, 2021



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

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COUNTY

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