



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

APPELLANT: Rick Robin  
DOCKET NO.: 19-08454.001-R-1  
PARCEL NO.: 04-21-318-013

The parties of record before the Property Tax Appeal Board are Rick Robin, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$1,875  
**IMPR.:** \$0  
**TOTAL:** \$1,875

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 2019 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 contends assessment inequity as the basis of the appeal concerning the land, as the subject is a vacant residential parcel. In support of this argument the appellant submitted information on six equity comparables, representing unimproved parcels, located in the same assessment neighborhood code as the subject property and within 0.31 of a mile from the subject parcel. The parcels range in size from 6,630 to 7,400 square feet of land area. These parcels have land assessments ranging from \$1,808 to \$1,973 or from \$0.24 to \$0.30 per square foot of land area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$1,875 or \$0.25 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,750 or \$0.63 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on five parcels improved with various designed residential dwellings built from 1937 to 1992. The parcels are located in the same assessment neighborhood code as the subject property and from 1.22 to 1.37 miles from the subject. The parcels range in size from 5,720 to 11,440 square feet of land area. The comparables have land assessments ranging from \$3,622 to \$5,224 or of either \$0.46 or \$0.63 per square foot of land area.

In written rebuttal, the appellant asserted that the appellant's comparables are classified as residential vacant land, like the subject, while the board of review comparables are classified as residential improved land. Therefore, the appellant opined that the board of review comparables were not comparable.

### **Conclusion of Law**

The appellant 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 parties submitted eleven equity comparables for the Board's consideration, six of these are vacant unimproved residential parcels while five are identified as improved residential parcels. The Board gives less weight to the five board of review parcels which are each located over 1 mile from the subject and represent residential improved parcels in contrast to the subject which is a residential vacant parcel.

The Board finds the best evidence of assessment equity to be appellant's comparables which consist of residential vacant parcels, like the subject, located in close proximity to the subject property. These comparable have land assessments ranging from \$1,808 to \$1,973 or from \$0.24 to \$0.30 per square foot of land area. The subject's land assessment of \$4,750 or \$0.63 per square foot of land area exceeds the range established by the best comparables in this record and is excessive. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment commensurate with the appellant's request 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 16, 2024



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

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

APPELLANT

Rick Robin, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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