



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

APPELLANT: Rick Robin
DOCKET NO.: 19-08458.001-R-1
PARCEL NO.: 08-28-123-010

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: \$3,766
IMPR.: \$0
TOTAL: \$3,766

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 residential lot with approximately 7,532 square feet of land area.¹ The property is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .44 to .98 of a mile from the subject property, three of which have the same assessment neighborhood code as the subject. The appellant reported that the comparables have sites that range in size from 5,663 to 6,970 square feet of land area. The parcels sold from July 2018 to July 2019 for prices ranging from \$4,000 to \$11,000 or from \$0.57 to \$1.58 per square foot of land area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$1,866 which reflects a market

¹ The parties differ as to the subject's site size. The Board finds the best evidence of subject's site size is found in the subject's property record card provided by the board of review.

value of \$5,599 or \$0.74 per square foot of land area, when using 7,532 square feet at 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 \$5,091. The subject's assessment reflects a market value of \$15,479 or \$2.06 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in Waukegan, one of which has the same assessment neighborhood code as the subject. The board of review's comparables #2 and #3 are the same properties as the appellant's comparables #2 and #4.² The comparables have sites that range in size from 5,280 to 8,130 square feet of land area. The parcels sold from May 2018 to July 2019 for prices ranging from \$7,200 to \$25,000 or from \$1.36 to \$3.08 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that board of review comparable #1 is not comparable due to its location being almost 2 miles from the subject as shown in the appellant's location map included as part of the rebuttal evidence. Counsel noted that board of review comparables #2 and #3 are duplicates of the appellant's comparables #2 and #4. In a rebuttal grid analysis, counsel asserted that the appellant's four comparables are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 contains five comparable sales for the Board's consideration, as two sales are common to both parties. The Board has given less weight to board of review comparable #1 due to its location being more than one mile away from the subject property. The Board finds the best evidence of market value to be appellant's comparable sales, which includes the parties' two common sales. These comparables sold from July 2018 to July 2019 for prices ranging from \$4,000 to \$11,000 or from \$0.57 to \$1.60 per square foot of land area. The subject's assessment reflects a market value of \$15,479 or \$2.06 per square foot of land area, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is justified.

² The parties differ as to the site sizes of these two common comparables. The Board finds the best evidence of site size for these comparables is found in the grid analysis presented 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. 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: July 19, 2022



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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