



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

APPELLANT: Rick Robin
DOCKET NO.: 19-08459.001-R-1
PARCEL NO.: 08-32-406-050

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 **No Change** 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: \$2,745
IMPR.: \$0
TOTAL: \$2,745

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 0.1065-acres or approximately 4,641 square feet of land area.¹ The property is located in North Chicago, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales of vacant land, two of which are located in the same assessment neighborhood code as the subject and all located in North Chicago, within 0.59 of a mile from the subject property. The comparable sites range in size from 3,049 to 4,792 square feet of land area. The lots sold from October 2018 to November 2019 for prices ranging from \$1,500 to \$3,000 or from \$0.49 to \$0.64 per square foot of land area. Based on this evidence, the appellant requested the subject's assessment be reduced to

¹ The parties differ slightly as to the subject's lot size. The Board finds the slight discrepancy will not affect the Board's decision in this appeal.

\$833 which reflects a market value of \$2,499 or \$0.54 per square foot of land area, when applying 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 \$2,745. The subject's assessment reflects a market value of \$8,346 or \$1.80 per square foot of land area, 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 vacant land sales, one of which is located in the same assessment neighborhood code as the subject property. The comparable sites range in size from 3,095 to 8,765 square feet of land area. Comparables #2 and #3 sold in July 2017 and January 2019 for prices of \$11,375 and \$22,000 or for \$1.84 and \$2.51 per square foot of land area, respectively. Comparable #1 is a current listing for \$7,400 or \$2.39 per square foot of land area.

The board of review, through the Waukegan Township Assessor's Office, critiqued the appellant's comparables commenting that they are unqualified sales due to the property being transferred via quit claim deeds and/or sold from the City of North Chicago or Lake County. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney argued that all of the appellant's comparables are qualified or valid sales and submitted copies of the PTAX-203 Illinois Real Estate Transfer Declarations for each of the sales in support of this assertion. Counsel critiqued the board of review comparables contending none are comparable due to active listing status, a distance of more than one mile from the subject property and/or a location in a different city from the subject. Counsel submitted a map depicting the proximity of the subject to both parties' comparables.

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 parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #3 which are located more than one mile from the subject and in a different city than the subject property.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location. These comparables were sold/listed for prices ranging from \$1,500 to \$7,400 or from \$0.49 to \$2.39 per square foot of land area. The subject's assessment reflects a market value of \$8,346 or \$1.80 per square foot of land area, which falls above the range established by the best comparable sales in this record on an overall basis but within the range on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the 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 18, 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

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