



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

APPELLANT: Rick Robin
DOCKET NO.: 19-08460.001-R-1
PARCEL NO.: 08-32-406-051

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: \$974
IMPR.: \$0
TOTAL: \$974

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 4,610 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 located in North Chicago and within .59 of a mile from the subject property, two of which have the same assessment neighborhood code as the subject. The appellant reported that the comparables have sites that range in size from 3,049 to 4,792 square feet of land area. The parcels 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 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.

\$833 which reflects a market value of \$2,499 or \$0.54 per square foot of land area, when using 4,610 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 \$2,727. The subject's assessment reflects a market value of \$8,291 or \$1.80 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 response to the appellant's evidence, the board of review provided written comments prepared by the Waukegan Township Assessor's Office stating the appellant's comparables are all unqualified quit-claim deeds, two of which are from Lake County.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on three comparable properties, one of which has the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 3,095 to 8,765 square feet of land area. Comparable #1 is a current listing with a list price of \$7,400 or \$2.39 per square foot 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. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant provided copies of the PTAX-203 documents associated with the appellant's comparable sales. The documents did not have any filed stamp dates but indicated that each of these comparables were advertised for sale. The documents revealed that the buyer of the appellant's comparable #1 was an adjacent property owner and the sellers of the appellant's comparables #2 and #3 are government agencies shown as County of Lake, Trustee.

The appellant's counsel also argued that board of review comparable #1 is not comparable as it is not a recent sale. Counsel stated that asking price is typically inflated and has no relevance until the property actually sells. Counsel also argued that board of review comparables #2 and #3 are not comparable as they are each located in a different city, with comparable #2 being located more than 1 mile from the subject and comparable #3 being located more than 3.5 miles from the subject as depicted in the location map provided by the appellant. In a rebuttal grid analysis, counsel asserted that the appellant's three 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 six comparable sales for the Board's consideration. The Board has given less weight to board of review comparables, as comparable #1 has not sold and comparables #2 and #3 are located more than 1 mile from the subject in a different city. The Board finds the best evidence of market value to be appellant's comparable sales. These properties 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. The subject's assessment reflects a market value of \$8,291 or \$1.80 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.

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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