



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

APPELLANT: Rick Robin
DOCKET NO.: 20-02354.001-R-1
PARCEL NO.: 14-15-203-032

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 **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: \$20,343
IMPR.: \$1,043
TOTAL: \$21,386

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 2020 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 5,022 square foot parcel of land. As of the assessment date, the subject property was improved with a dwelling.¹ Demolition of the dwelling commenced in 2020 and was completed in 2021. The property is located in Lake Zurich, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located in Lake Zurich. The parcels range in size from 2,780 to 6,400 square feet of land area. The comparables have land assessments ranging from \$2,669 to \$6,759 or \$0.42 and \$1.18 per square foot of land area. Based on this evidence the appellant requested a reduction in the subject's land assessment to \$5,934 or \$1.18 per square foot of land area.

¹ Additional information regarding the subject property not reported by the appellant is found in the board of review's evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,386. The subject property has a land assessment of \$20,343 or \$4.05 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on ten equity comparables. The comparables are located from 0.09 to 0.52 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The unimproved parcels range in size from 4,736 to 5,631 square feet of land area. The comparables have land assessments ranging from \$20,864 to \$25,292 or from \$4.05 to \$4.89 per square foot of land area.

The board of review submitted a letter from the township assessor's office, together with maps of the subject and the appellant's comparables depicting improvements situated on two or more parcels. It was contended that each of the appellant's comparables is improved with a structure situated on such comparable property and one or more adjacent parcels. It was further contended that following the demolition of the subject's improvement which was situated on the subject property and an adjacent parcel, the subject property no longer qualified as excess land and was assessed according to its fair market value as a separate buildable lot.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of sixteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #4, and #5, which are much larger or much smaller lots than the subject. The Board finds the best evidence of assessment equity to be the remaining comparables which are more similar to the subject in lot size. These comparables have land assessments that range from \$5,199 to \$25,292 or from \$1.18 to \$4.89 per square foot of living area. The subject's land assessment of \$20,343 or \$4.05 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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:

August 23, 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
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APPELLANT

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COUNTY

Lake County Board of Review
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