



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

APPELLANT: Rick Robin
DOCKET NO.: 20-02355.001-R-1
PARCEL NO.: 08-32-406-050

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 **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: \$990
IMPR.: \$0
TOTAL: \$990

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 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, one of which is located in the same assessment neighborhood code as the subject and all are located in North Chicago, within 0.59 of a mile from the subject property. The comparable sites range in size from 3,125 to 4,687 square feet of land area. The comparables sold from July to November 2019 for prices ranging from \$2,300 to \$3,000 or for either \$0.64 or \$0.74 per square foot of land area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$833

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.

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 \$2,996. The subject's assessment reflects a market value of \$9,000 or \$1.94 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 sales and three equity comparables. The Board finds the board of review's equity comparables are not responsive to the appellant's overvaluation argument and therefore, shall not be further analyzed. The board of review's three comparable vacant land sales are located in Waukegan and have site sizes that range from 8,765 to 11,750 square feet of land area. The comparables sold from January to June 2019 for prices ranging from \$22,000 to \$32,000 or from \$2.13 to \$3.25 per square foot of land area.

The board of review, through the Waukegan Township Assessor's Office, critiqued the appellant's comparables asserting comparable #1 was a quit claim deed, was purchased by an adjacent property owner and had not been advertised for sale on the open market. It contended the appellant's remaining two comparables are located in Shields Township and that Waukegan Township officials "have no idea of the circumstances surrounding the transactions." In support of its contention that appellant's comparable #1 had not been advertised, the board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration. The document reports the subject property was advertised for sale. A handwritten comment on the document states this not to be true. A "connectMLS" sheet on the appellant's comparable #1 was also submitted which reported details of an expired 2008 listing. A handwritten comment on this print-out states the "Recent sale did not have MLS market exposure." The board of review also submitted property record cards for the appellant's comparable sales along with Lake County "Split/Combine Summary" print-outs which report the appellant's comparables #2 and #3 to have been involved in split or combination of parcels for tax year 2020. The Split/Combine Summary information provides insufficient details as to how the parcels were impacted by the split/combine process. In the absence of details regarding the split or combination of the two parcels, the Board is unable to meaningfully analyze the effects on the appellant's comparable sales. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 which have substantially larger lot sizes when

compared to the subject and are located in a different city than the subject property. Additionally, the Board was unpersuaded by the board of review's argument that the appellant's comparable #1 was an unqualified sale since the PTAX-203 reported the property had been advertised for sale. The fact that this parcel was purchased by an adjacent property owner suggests the sale price may be somewhat higher than for any other buyer due to the land being adjacent.

The Board finds the best evidence of market value to be the appellant's comparables which are more similar to the subject in lot size and location. These comparables sold from July to November 2019 for prices ranging from \$2,300 to \$3,000 or for either \$0.64 or \$0.74 per square foot of land area. Comparable #2 is most similar to the subject in land area and sold for \$0.64 per square foot of land area. The subject's assessment reflects a market value of \$9,000 or \$1.94 per square foot of land area, which falls above the range established by the best comparable sales in this record. 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

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