



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

APPELLANT: Rick Robin  
DOCKET NO.: 20-02357.001-R-1  
PARCEL NO.: 08-28-123-010

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:** \$5,556  
**IMPR.:** \$0  
**TOTAL:** \$5,556

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 approximately 7,532 square feet of land area. 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 five vacant land sales located from .44 of a mile to 1.55 miles from the subject property in Waukegan, one of which has the same assessment neighborhood code as the subject. The appellant reported that the comparables have sites that range in size from 4,671 to 10,481 square feet of land area. The parcels sold in July or September 2019 for prices ranging from \$1,500 to \$7,200 or from \$0.34 to \$1.37 per square foot of land area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$1,333 which reflects a market value of \$3,999 or \$0.53 per square foot of land area, when using 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 \$5,556. The subject's assessment reflects a market value of \$16,690 or \$2.22 per square foot of land area, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum prepared by the township assessor. The assessor contended all the appellant's comparables were sold by the county and property ownership was transferred by a quit claim deed. The assessor submitted a copy of each real estate transfer declaration associated with the appellant's sales, which depicted the property was advertised for sale and the seller in all five documents was County of Lake, Trustee. The transfer declarations are disclosed the buyers of appellant's comparables #1, #2 and #4 were individuals, and the buyer of appellant's comparables #3 and #5 was Habitat for Humanity, Lake County, Illinois, Inc. The assessor stated that there are less than a dozen qualified vacant land sales in Waukegan Township during the last 20 months, with only two so far in 2020.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted a grid analysis identified as "Assessor Land Sales" that contained information on three vacant land sales. The assessor indicated the comparable properties are located in Waukegan Township and have sites that range in size 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 and \$3.25 per square foot of land area.

The assessor also submitted a grid analysis that contained assessment data on three additional comparable properties. As this equity evidence is not responsive to the appellant's overvaluation argument, these three parcels will not be further addressed by the Board in this analysis.

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

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

The record contains eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #4, as well as board of review comparables #1 and #3 which differ from the subject in site size. The Board finds the parties' three remaining comparables are most similar to the subject in site size. These three comparables sold from January to September 2019 for prices ranging from \$2,500 to \$22,000 or from \$0.39 to \$2.51 per square foot of land area. The subject's assessment reflects a market value of \$16,690 or \$2.22 per square foot of land area, which falls within the range established by the best comparable

sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: January 16, 2024



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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APPELLANT

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COUNTY

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