



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

APPELLANT: Rick Robin
DOCKET NO.: 23-03038.001-R-1
PARCEL NO.: 04-21-318-013

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: \$2,850
IMPR.: \$0
TOTAL: \$2,850

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 2023 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 site with approximately 7,500 square feet of land area. The property is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales composed of vacant sites that range in size from 6,120 to 11,426 square feet of land area. The comparables are located in Zion from approximately .38 to 1.81 miles from the subject and have different assessment neighborhood codes than the subject property. The sales occurred from November 2022 to June 2023 for prices ranging from \$250 to \$13,000 or from approximately \$.04 to \$1.14 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$2,833.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,059. The subject's assessment reflects a market value of

\$24,179 or \$3.22 per square foot of land area, when using the statutory level of assessment of 33 1/3%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales composed of vacant sites that range in size from 8,515 to 10,465 square feet of land area. The comparables are located in Zion from approximately 1.00 to 1.47 miles from the subject property and have different neighborhood codes than the subject property. The sales occurred in March 2022 for prices of \$20,000 and \$45,000 or from \$1.91 to \$5.28 per square foot of land area.

In rebuttal the appellant's counsel asserted that board of review comparable sale #1 was acceptable and supports a reduction based on sale price. Counsel also asserted that board of review comparable sales #2 and #3 were a combined sale and support a reduction based on the sale price. If counsel's assertion is correct that these two parcels sold together for a price of \$45,000 the unit price would be \$2.59 per square foot of land area.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on seven comparable sales provided by the parties to support their respective positions. The Board finds there is an issue with respect to board of review comparable sales #2 and #3 as the grid analysis presented by the board of review appears to indicate these comparables sold on the same date, each for an identical price of \$45,000, which would equate to unit prices of \$5.28 and \$5.07 per square foot of land area. However, in rebuttal, the appellant's counsel indicated these two parcels had a combined price of \$45,000, which equates to a unit price of \$2.59 per square foot of land area. These two parcels are located along the same street and within the same block, which is supportive of the appellant's explanation that these two parcels sold together for a total price of \$45,000. Accepting the appellant's characterization of board of review comparable sales #2 and #3, the land comparables in this record sold for unit prices ranging from \$.04 to \$2.59 per square foot of land area. The subject's assessment reflects a market value of \$3.22 per square foot of land area, which is above the range established by the comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

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: _____

December 17, 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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COUNTY

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