



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

APPELLANT: Rick Robin  
DOCKET NO.: 23-03057.001-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:** \$1,700  
**IMPR.:** \$0  
**TOTAL:** \$1,700

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 4,610 square feet of land area located in North Chicago, Waukegan Township, Lake County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four vacant sites ranging in size from 1,189 to 11,160 square feet of land area. The four parcels are actually three sales as comparables #2 and #3 are adjacent parcels with a combined land area of 12,349 square feet that comprise one sale.<sup>2</sup> The comparables have the same assessment neighborhood code as the subject property and are

---

<sup>1</sup> The Board finds the best evidence of the subject's site size is contained on the copy of the subject's property record card submitted by the board of review.

<sup>2</sup> The board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with appellant's comparables #2 and #3 disclosing these two parcels sold together in March 2023 for a total price of \$5,100.

located from approximately .13 to .49 of a mile from the subject property. The sales occurred from July 2022 to March 2023 for prices ranging from \$2,500 to \$10,000 or from \$.41 to \$.98 per square foot of land area. Based on this evidence the appellant requested the subject's assessment be reduced to \$1,700.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,610. The subject's assessment reflects a market value of \$13,831 or \$3.00 per square foot of land area when using the statutory level of assessment of 33 1/3%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales composed of vacant sites ranging in size from 5,925 to 16,096 square feet of land area. The comparables are located from approximately 1.15 to 3.59 miles from the subject property. The sales occurred from July 2021 to June 2022 for prices ranging from \$15,500 to \$30,000 or from \$1.86 to \$3.06 per square foot of land area.

The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with appellant's comparables #2 and #3. The transfer declaration disclosed these two parcels sold together in March 2023 for a total price of \$5,100. The transfer declaration also disclosed the property had been advertised for sale, but the seller was a financial institution or government agency. Additionally, the board of review submitted a copy of the Special Warranty Deed associated with appellant's comparables #2 and #3, identifying the grantor as the City of North Chicago and the grantee as Matthew 519, LLC.

In rebuttal the appellant's counsel asserted the board of review sales are not comparable due to their differences from the subject in location and the fact comparables #2 and #3 sold in 2021, too remote in time from the assessment date at issue.

### **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 Board finds the best evidence of market value to be the appellant's comparable sales as these properties are more similar to the subject in location and/or sold more proximate in time to the assessment date than the comparables submitted by the board of review. The appellant's comparables sold from July 2022 to March 2023 for prices ranging from \$2,500 to \$10,000 or from \$.41 to \$.98 per square foot of land area. The subject's assessment reflects a market value

---

<sup>3</sup> 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.

of \$13,831 or \$3.00 per square foot of land area, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: \_\_\_\_\_

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Rick Robin, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085