



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

APPELLANT: Susan Robbins
DOCKET NO.: 24-02382.001-R-1
PARCEL NO.: 11-22-400-017

The parties of record before the Property Tax Appeal Board are Susan Robbins, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:	\$95,195
IMPR.:	\$0
TOTAL:	\$95,195

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 2024 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 containing 41,382 square feet of land area that is located in Libertyville, Libertyville 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 located from 0.44 of a mile to 1.73 miles the subject property. The comparables have sites ranging in size from 40,620 to 82,376 square feet of land area. The properties sold from October 2022 to June 2024 for prices ranging from \$120,000 to \$490,000 or from \$2.95 to \$5.95 per square foot of land area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$27,455 which reflects a market value of \$82,373 or \$1.99 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 \$95,195. The subject's assessment reflects a market value of \$285,614 or \$6.90 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ In support of its contention of the correct assessment the board of review submitted information on two comparable sales located within 0.44 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #3. The comparables have sites with 62,596 or 82,376 square feet of land area. The properties sold in April 2024 and March 2025 for prices of \$410,000 and \$535,000 or \$6.49 and \$6.55 per square foot of land area. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains five comparable sales on four comparable properties for the Board's consideration, as one property, submitted by both parties, sold twice. The Board gives less weight to the appellant comparables which are located more than one mile from the subject and/or sold in 2022, less proximate to the January 1, 2024 assessment date than other properties in the record.

The Board finds the best evidence of market value to be the board of review comparables which sold proximate to the assessment date at issue and are more similar to the subject in location. However, these two comparables are larger in site size when compared to the subject, suggesting a downward adjustment is needed to make these properties more equivalent to the subject. These comparables sold in April 2024 and March 2025 for prices of \$410,000 and \$535,000 or \$6.49 and \$6.55 per square foot of land area. The subject's assessment reflects a market value of \$285,614 or \$6.90 per square foot of land area, which falls below the two best comparable sales in this record on an overall market value basis and above the two best comparables on a per square foot basis. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Given the subject's smaller site size relative to the two best comparables in the record, its higher per square foot market value appears logical. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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:

April 21, 2026



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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