



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

APPELLANT: Lew DelConte
DOCKET NO.: 13-00433.001-R-1
PARCEL NO.: 08-33-302-039

The parties of record before the Property Tax Appeal Board are Lew DelConte, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$3,496
IMPR.: \$10,264
TOTAL: \$13,760

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 2013 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 1.5-story dwelling of frame construction with 1,612 square feet of living area. The dwelling was constructed in 1910. Features of the home include a full basement and a 480 square foot garage. The property has a 6,345 square foot site and 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 located from .52 to 2.93-miles from the subject property. The comparables consist of 1.5-story frame dwellings that were built between 1901 and 1945. The homes range in size from 1,196 to 1,651 square feet of living area and feature basements. Two of the comparables have garages of 352 and 360 square feet of building area. These comparables sold between April 2012 and June 2013 for prices ranging from \$18,000 to \$25,000 or from \$14.02 to \$15.47 per square foot of living area, including land.

The appellant also included a copy of a Multiple Listing Service data sheet depicting the subject being on the market as of August 2013 with an asking price of \$42,500 which was subsequently reduced to \$39,900. The listing reflects the property is agent owned or the agent has an interest; the agent is the appellant Lew DelConte.

Based on this evidence, the appellant requested a total assessment of \$8,333 which would reflect a market value of approximately \$25,000 or \$15.51 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,760. The subject's assessment reflects a market value of \$41,396 or \$25.68 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

In rebuttal, the board of review submitted a letter from Martin P. Paulson, Clerk of the Board of Review. He asserted that the appellant's comparable sales are not located in the subject's assessment neighborhood and the sales were foreclosures. In addition, he noted that the subject was briefly listed for sale "at a list price within 3.4% of the subject's assessed value."

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in close proximity to the subject. The comparables consist of a part one-story and part 1.5-story, a 1.5-story and a two-story dwelling of frame, brick or frame and masonry exterior construction. The homes were built between 1915 and 1930 and range in size from 1,524 to 1,712 square feet of living

area. Each comparable has a full or partial unfinished basement and one comparable has a fireplace. Each property has a garage ranging in size from 320 to 432 square feet of building area. The properties sold between January and November 2012 for prices ranging from \$54,000 to \$64,000 or from \$34.13 to \$41.99 per square foot of living area, including land.

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

In written rebuttal, the appellant contended that there were only five sales that occurred within the last 24 months of 1.5-story frame dwellings with one bath, a full basement, one garage space and no air condition and no fireplace. The appellant contends the average sale price was \$28,084 or an assessment of \$9,361. Attached to the appellant's rebuttal is a listing of appellant's comparable #1 and four new comparable properties with stated sale prices ranging from \$30,000 to \$36,500.

Furthermore, the appellant reported the subject property was listed for sale at the assessed value "to see if it would sell." The property did not sell and the asking price was reduced, but the property still did not sell. The appellant concludes that \$25,000 "is what the house would sell for."

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the four new comparable properties submitted by the appellant in conjunction with the rebuttal argument.

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 parties submitted a total of six sales to support their respective positions before the Property Tax Appeal Board. The comparables presented have varying degrees of similarity and dissimilarity to the subject property. These comparables sold between January 2012 and June 2013 for prices ranging from \$18,000 to \$64,000 or from \$14.02 to \$41.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$41,396 or \$25.68 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Additionally, the comparables presented by the board of review are closer to the subject in location and do not establish that the subject property is overvalued. Based on this evidence 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.

Chairman

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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: September 18, 2015

A. Portol

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 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 the subsequent year 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.

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.