



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

APPELLANT: Lewis Del Conte
DOCKET NO.: 16-02091.001-R-1
PARCEL NO.: 08-33-302-036

The parties of record before the Property Tax Appeal Board are Lewis Del Conte, the appellant, by attorney Lewis Del Conte, Attorney at Law in Libertyville; 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: \$3,627
IMPR.: \$12,695
TOTAL: \$16,322

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 2016 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 two-story frame dwelling.¹ The dwelling was built in 1915 and contains 1,748 square feet of living area. The home features an unfinished basement and no garage.² The subject is on a 6,574 square foot site in North Chicago, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. The appellant submitted information on three comparable sales described as 1.5 or 2-story dwellings of brick or frame construction. They were built between 1905 and 1925 and range in size from 1,596 to 2,228

¹ Both parties, in their grid analyses, indicate the subject is a one-story dwelling. However, in their grid analyses both parties list living areas on both first and second floors, which is consistent with the subject's Property Record Card submitted by the board of review.

² According to the board of review, the garage has been removed from the subject property.

square feet of living area. The comparables have varying degrees of similarity to the subject and are located within .52 of a mile from the subject. The comparables sold from August 2014 through December 2015 for prices ranging from \$35,000 to \$41,500 or from \$18.63 to \$21.93 per square foot of living area including land. The appellant requested the total assessment be reduced to \$12,945 which reflects a market value of approximately \$38,839 or \$22.22 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,322. The subject's assessment reflects a market value of \$49,222 or \$28.16 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence the board of review claims appellant's comparable #2 underwent a \$2,500 rehab after it sold and comparable #3 was sold as an executor's deed with \$1,370 in rehab work done after the sale. The board of review also stated the garage had been removed from the subject property.

In support of its assessment the board of review submitted information on three comparables. They are described as 1.5 or 2-story³ brick or frame dwellings built between 1901 and 1920. They range in size from 1,504 to 1,936 square feet of living area. The comparables had varying degrees of similarity as compared to the subject. They are located within .17 of a mile from the subject. The comparables sold from May 2014 through September 2015 for prices ranging from \$45,000 to \$65,000 or from \$28.41 to \$33.96 per square foot of living area including land.

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.

Both parties submitted a total of six comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #2 and board of review comparables #1 and #3 based on dissimilar dwelling sizes as compared to the subject and/or sales occurring in 2014 which are dated and less indicative of market value as of the subject's assessment date of January 1, 2016. The Board gave more weight to appellant's comparable #3 and board of review comparable #2 which are most similar to the subject in age, dwelling size, location, site size and most features. These comparables sold proximate in time to the subject's assessment date for

³ The board of review, in the grid analysis, indicates comparables #2 and #3 are 1-story dwellings yet the board of review reports living area on the first and second floors of both comparables. The Property Record Cards submitted by the board of review indicate both comparables are 2-story dwellings.

\$40,000 and \$65,000 or for \$21.01 and \$33.96 per square foot of living area including land. The subject's assessment reflects a value of \$49,222 or \$28.16 per square foot of living area, land included, which is within the range established by the best comparables in the record on both a total market value basis as well as a per square foot basis. Based on this evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued, and no reduction in the assessment based on overvaluation is warranted.

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: June 19, 2018



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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