



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

APPELLANT: Lewis Del Conte
DOCKET NO.: 16-02094.001-R-1
PARCEL NO.: 08-33-122-018

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: \$3,193
IMPR.: \$28,442
TOTAL: \$31,635

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 brick dwelling. The dwelling was built in 1957 and contains 3,080 square feet of living area. The home features an unfinished basement. The subject is on a 5,789 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 2-story dwellings¹ of brick or frame construction. They were built between 1932 and 1953 and range in size from 2,262 to 3,648 square feet of living area. The features have varying degrees of similarity when compared to the subject. The comparables are located within .37 of a mile from the subject on sites that range in

¹ The appellant, in the grid analysis, describes comparables #1 and #3 as one-story dwellings. However, the appellant reported living area on floors one and two. The photographic evidence supports the 2-story design of these comparables.

size from 4,686 to 7,510 square feet of land area. The comparables sold from October 2014 through November 2015 for prices ranging from \$53,000 to \$82,450 or from \$18.43 to \$36.45 per square foot of living area including land. The appellant requested the total assessment be reduced to \$25,080 which reflects a market value of approximately \$75,248 or \$24.43 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 \$31,635. The subject's assessment reflects a market value of \$95,401 or \$30.97 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.

In support of its assessment the board of review submitted information on three comparables. Comparable #2 was also used by the appellant. They are described as 2-story brick dwellings built between 1953 and 1958. They range in size from 2,262 to 3,048 square feet of living area. The features had varying degrees of similarity as compared to the subject. They are located within .45 of a mile from the subject on sites that range from 4,686 to 8,784 square feet of land area. The comparables sold from October 2014 through October 2016 for prices ranging from \$82,450 to \$125,000 or from \$32.18 to \$41.01 per square foot of living area including land. Board of review comparable #2 is also appellant's comparable #2.

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 five different comparables for the Board's consideration. One comparable was used by both parties. The Board gave less weight to appellant's comparables #1, #2 and #3 and board of review comparables #1 and #2 based on dissimilar dwelling ages and/or sizes as compared to the subject. The Board gave more weight to board of review comparable #3 which is most similar to the subject in age, dwelling size, location, site size, exterior construction and most features. This comparable sold proximate in time to the subject's assessment date for \$95,500 or for \$32.18 per square foot of living area including land. The subject's assessment reflects a value of \$95,401 or \$30.97 per square foot of living area, land included, which is well supported by the best comparable 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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