



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

APPELLANT: Lewis Del Conte
DOCKET NO.: 16-02095.001-R-1
PARCEL NO.: 08-20-409-083

The parties of record before the Property Tax Appeal Board are Lewis Del Conte, the appellant; 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: \$5,121
IMPR.: \$10,012
TOTAL: \$15,133

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 1.5-story frame dwelling with asbestos siding. The dwelling was built in 1901 and contains 1,065 square feet of living area. The home features an unfinished basement. The subject is on a 5,570 square foot site in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. The appellant submitted information on four comparable sales described in the grid analysis as 1 or 1.5-story dwellings¹ of frame construction. They were built between 1901 and 1925 and range in size from 944 to 1,472 square feet of living area. The comparables have varying degrees of similarity to the subject and are located from .12 of a mile to 1.08 miles from the subject. The comparables sold

¹ The appellant, in the grid analysis, describes comparable #3 as a 1.5-story dwelling. However, the appellant reported living area on the first floor, half floor and second floor. The schematic submitted by the appellant indicates comparable #3 is a part 1-story, part 1.5-story and part 2-story dwelling.

from July 2014 through May 2016 for prices ranging from \$32,200 to \$40,000 or from \$23.71 to \$42.37 per square foot of living area including land. The appellant requested the total assessment be reduced to \$12,167 which reflects a market value of approximately \$36,505 or \$34.28 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 \$15,133. The subject's assessment reflects a market value of \$45,636 or \$42.85 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 nine comparables. They are described as 1 or 1.5-story brick or frame dwellings built between 1920 and 1940. They range in size from 911 to 1,372 square feet of living area. The comparables had varying degrees of similarity as compared to the subject. They are located within .63 of a mile from the subject. The comparables sold from December 2013 through May 2016 for prices ranging from \$55,000 to \$87,500 or from \$49.93 to \$81.17 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 13 comparables for the Board's consideration. Initially the Board finds none of the comparables submitted by either party were particularly similar to the subject and sold proximate in time to the subject's assessment date of January 1, 2016. The Board gave less weight to appellant's comparables #2 and #4 and board of review comparables #4 through #9 based on dissimilar dwelling ages and/or sizes as compared to the subject, distance from the subject and/or sales occurring in 2013 and 2014 which are dated and less indicative of market value as of the subject's assessment date of January 1, 2016. Despite the dissimilarities in style as compared to the subject, the Board gave more weight to appellant's comparables #1 and #3 and to board of review comparables #1, #2 and #3 which are most similar to the subject in age, dwelling size, location and most features. These five comparables sold proximate in time to the subject's assessment date for prices ranging from \$32,200 to \$87,500 or from \$26.72 to \$81.17 per square foot of living area including land. The subject's assessment reflects a value of \$45,636 or \$42.85 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

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

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

APPELLANT

Lewis Del Conte
100 Red Top Dr #201
Libertyville, IL 60048

COUNTY

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