



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

APPELLANT: Jody Ortiz & Lewis Del Conte  
DOCKET NO.: 17-03775.001-R-1  
PARCEL NO.: 08-33-122-021

The parties of record before the Property Tax Appeal Board are Jody Ortiz & Lewis Del Conte, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$2,794  
**IMPR.:** \$12,272  
**TOTAL:** \$15,066

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2017 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 aluminum siding exterior construction with 1,376 square feet of living area. The dwelling was constructed in 1941. Features of the home include an unfinished basement, and a 280 square foot garage. The subject property includes one full and one half bathroom. The property has a 5,645 square foot site and is located in North Chicago, Waukegan Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.54 of a mile from the subject property. The comparables have sites that range in size from 4,611 to 6,830 square feet of land area and are improved with 1.5-story dwellings of brick or wood siding exterior construction that range in size from 1,228 to 1,384 square feet of living area. The homes were built from 1925 to 1946. Each comparable has an unfinished basement, one to three full

bathrooms and a garage ranging in size from 380 to 440 square feet of building area. The comparables sold from November 2016 to October 2017 for prices ranging from \$21,000 to \$30,000 or from \$16.88 to \$21.71 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$7,981.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,066. The subject's assessment reflects a market value of \$45,448 or \$33.03 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales located within approximately 0.71 of a mile from the subject property. The comparables have sites that range in size from 3,163 to 9,970 square feet of land area and are improved with 1.0-story or 1.5-story dwellings of brick, aluminum or wood siding exterior construction that range in size from 1,200 to 1,465 square feet of living area. Each comparable has an unfinished basement and one or two full bathrooms and two comparables each have a half bathroom. Six comparables have a garage ranging in size from 240 to 576 square feet of building area. The comparables sold from February 2016 to September 2018 for prices ranging from \$42,000 to \$103,000 or from \$28.67 to \$83.47 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel asserted several of the board of review comparables as not comparable. Specifically, comparables #2, #6 and #8 were considered not comparable due to locations outside of the subject's neighborhood and comparables #3, #5 and #7 due to different design/style from the subject. The appellants' counsel further indicated that board of review comparables #1 and #4 were acceptable comparable sales.

The appellants' counsel provided a grid with its determination of best comparables and argued use of a median sale price per square foot as being a "fundamental concept" used in determining market value. The appellants' counsel took issue with the Property Tax Appeal Board's use of ranges for sale price and price per square foot of comparables when ruling on assessment appeals.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 12 comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #3 along with board of review comparable #8 due to their older ages compared to the subject. The Board gives little weight to the appellants' comparable #4 which has three full bathrooms compared to the subject's one full and one half

bathroom. The Board also gives reduced weight to the board of review comparables #3, #5 and #7 which differ from the subject in design and where comparable #7 also has a 2018 sale date occurring well after the January 1, 2017 assessment date thus less indicative of market value of the subject property. The Board finds the best evidence of market value to be appellants' comparable #1 and board of review comparables #1, #2, #4 and #6 which are more similar in location, design, age, dwelling size, bathroom count and most features. These most similar comparables sold from February 2016 to March 2017 for prices ranging from \$21,062 to \$68,000 or from \$16.88 to \$52.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$45,448 or \$33.03 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, 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. 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: July 21, 2020



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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COUNTY

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