



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

APPELLANT: Lewis Del Conte
DOCKET NO.: 19-02930.001-R-1
PARCEL NO.: 08-28-418-034

The parties of record before the Property Tax Appeal Board are Lewis Del Conte, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$3,596
IMPR.: \$18,754
TOTAL: \$22,350

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 2019 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 asbestos siding exterior construction with 1,500 square feet of living area. The dwelling was constructed in 1920. Features of the home include an unfinished basement and a 528 square foot garage. The property has a 5,320 square foot site and is located in Waukegan, 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 within 0.68 of a mile from the subject property. The comparables have sites that range in size from 3,350 to 8,710 square feet of land area and are improved with 1.5-story dwellings of wood or aluminum siding exterior construction that range in size from 1,338 to 1,554 square feet of living area. The dwellings were built from 1901 to 1920 and include unfinished basements. The properties sold from October 2018 to May 2019 for prices ranging from \$37,500 to \$43,000 or from \$27.03 to \$31.16

per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$17,665 which reflects a market value of \$53,000 or \$35.33 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,350. The subject's assessment reflects a market value of \$67,954 or \$45.30 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

The board of review, through the Waukegan Township Assessor's Office, submitted comments critiquing the appellant's comparables. It described comparable #1 as a "great investment opportunity for someone [sic] looking to rehab a home," comparable #2 as not having been advertised and requiring repairs and comparable #3 was described to be "as-is, cash only, needs repairs." Additionally, the board of review claimed the subject had been listed in 2017 for \$89,900 and was advertised as move in ready with a variety of updates.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 5,270 to 8,810 square feet of land area and are improved with 1.5-story dwellings of wood or aluminum siding exterior construction that range in size from 1,300 to 1,512 square feet of living area. The homes were built in 1925. Each comparable has an unfinished basement and comparable #2 has a 484 square foot garage. The properties sold from May 2017 to August 2018 for prices ranging from \$72,000 to \$90,000 or from \$47.62 to \$69.23 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

As an initial matter, the Board finds that no supporting documentation was provided by the board of review to support their descriptions of the appellant's comparable sales or the subject property's condition. Therefore, these claims shall be given little weight.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 along with board of review comparable #3 for difference in age compared to the subject or sale date in 2017, which is less proximate in time to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be the remaining comparables which are similar to the subject in location, age and design but differ from the subject in having smaller dwelling sizes and where three comparables lack a garage which the subject property features. These comparables sold from July 2018 to May 2019 for prices ranging from \$37,500 to \$90,000 or from \$28.03 to \$69.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$67,954 or \$45.30 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 from the subject, such as dwelling size and garage feature, 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: October 19, 2021



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, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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