



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

APPELLANT: Lewis Del Conte
DOCKET NO.: 19-02984.001-R-1
PARCEL NO.: 08-32-217-016

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 ***a reduction*** 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: \$2,555
IMPR.: \$16,445
TOTAL: \$19,000

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 two-story townhouse with wood siding containing 1,280 square feet of living area. The dwelling was built in 1971. Features of the home include a slab foundation, and 1½ bathrooms. The property has a 3,020 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 improved with two-story townhomes with wood siding containing either 1,200 or 1,280 square feet of living area. The homes were built in 1971 and 1972. Each property has a slab foundation, and 1½ bathrooms. The comparables have sites ranging in size from 2,950 to 3,500 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from May 2017 to July 2019 for prices ranging from \$35,000 to \$58,000 or from \$27.34 to \$48.33 per square

foot of living area, including land. The appellant requested the subject's assessment be reduced to \$18,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,437. The subject's assessment reflects a market value of \$65,178 or \$50.92 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.

In support of its contention of the correct assessment the board of review submitted information on four comparables. Comparables #1 and #3 are the same properties as appellant's comparables #2 and #3, respectively. Comparable #4 was not reported to have sold, therefore, the Board will give this comparable no further consideration. Comparables #1 through #3 are improved with two-story townhouses with wood siding containing 1,200 or 1,280 square feet of living area. The homes were built in 1971 or 1973. Each property has a slab foundation, and 1½ bathrooms. The comparables have sites ranging in size from 2,950 to 3,520 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from May 2017 to July 2019 for prices ranging from \$35,000 to \$64,495 or from \$27.34 to \$54.15 per square foot of living area, including land. The board of review requested the assessment be sustained.

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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains four sales submitted by the parties to support their respective positions with two of the sales being common to both parties. The comparables are similar to the subject in all respects. The sales occurred from May 2017 to July 2019 for prices ranging from \$35,000 to \$64,975 or from \$27.34 to \$54.15 per square foot of living area, land included. Only one comparable sale has a price greater than the subject property on a square foot basis, however, this home was slightly smaller than the subject dwelling. The two common sales had prices of \$35,000 and \$57,000 or \$27.34 and \$44.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$65,178 or \$50.92 per square foot of living area, including land, which is above the overall price range established by the comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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: September 21, 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

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COUNTY

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