



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

APPELLANT: Dennis Delia  
DOCKET NO.: 16-03296.001-R-1  
PARCEL NO.: 09-13-405-024

The parties of record before the Property Tax Appeal Board are Dennis Delia, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$27,788  
**IMPR.:** \$70,779  
**TOTAL:** \$98,567

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 dwelling of frame exterior construction with 2,654 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 790 square foot garage. The property has a 10,005 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .08 to .23 of a mile from the subject property. The comparables consist of two-story dwellings of brick frame exterior construction ranging in size from 2,654 to 2,954 square feet of living area. The dwellings were constructed in 2003 or 2004. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size 440 to 640 square feet of building area. The

comparables have sites ranging in size from 9,997 to 10,794 square feet of land area. The comparables sold from April 2014 to January 2016 for prices ranging from \$296,000 to \$339,500 or from \$103.25 to \$115.40 per square foot of living area, including land. Based on the comparable sales evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,240. The subject's assessment reflects a market value of \$302,292 or \$113.90 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 contention of the correct assessment, the board of review submitted information on four comparable sales, one of which was utilized by the appellant, located from .102 to .161 of a mile from the subject property. The comparables were improved with two-story dwellings of frame exterior construction that range in size from 2,482 to 3,252 square feet of living area. The dwellings were constructed from 2003 to 2005. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 500 to 696 square feet of building area. The comparables have sites ranging in size from 9,997 to 10,794 square feet of land area. These properties sold from August 2014 to January 2016 for prices ranging from \$296,000 to \$349,900 or from \$107.60 to \$124.70 per square foot of living area, including land. Based on the comparable sales 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration, one of which was utilized by both parties. The Board gave less weight to the appellant's comparables #1, #2 and #4 along with the board of review comparables #1 and #2, as the sales from April to August 2014 are too distant in date and are less indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #3, which is also board of review comparable #3 and board of review comparable sale #4. These two most similar comparables have varying degrees of similarity to the subject in location, dwelling size, age and features. These most similar comparables sold more proximate in time to the January 1, 2016 assessment date for prices of \$296,000 and \$349,900 or for \$107.60 and \$111.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$302,292 or \$113.90 per square foot of living area, including land, which falls within the market value range, but above the price per square foot range established by the best comparable sales in

this record. Furthermore, after considering adjustments to the comparable sales for differences when compared to the subject, 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: February 13, 2019



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

Dennis Delia, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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