



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

APPELLANT: Ronald Montedore  
DOCKET NO.: 17-03945.001-R-1  
PARCEL NO.: 05-25-201-009

The parties of record before the Property Tax Appeal Board are Ronald Montedore, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:** \$7,179  
**IMPR.:** \$65,131  
**TOTAL:** \$72,310

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 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 two-story dwelling of wood siding exterior construction with 2,194 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning and a 460 square foot attached garage. The property has a 6,530 square foot site and is located in Round Lake, Grant 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 in the subject's neighborhood and within one-half mile of the subject property. The comparables have sites ranging in size from 6,656 to 9,069 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,208 to 2,380 square feet of living area. The homes were built in 2001. The comparables have basements, one of which has finished area.

The comparables have central air conditioning and attached garages ranging in size from 420 to 520 square feet of building area. Two comparables have a fireplace. The comparables sold from August 2015 to April 2017 for prices of \$185,000 or \$192,500 or from \$80.88 to 83.99 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$60,617.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,310. The subject's assessment reflects a market value of \$218,130 or \$99.42 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 four comparable sales located in the subject's neighborhood and within 0.75 of a mile from the subject property. The comparable sites range in size from 6,917 to 8,359 square feet of land area and are improved with two-story dwellings that range in size from 2,100 to 2,370 square feet of living area. The homes were built between 1999 to 2003. The comparables have basements, one with finished area; central air conditioning; two comparables have a fireplace; and all have attached garages that have 440 or 460 square feet of building area. The comparables sold from March 2016 to June 2017 for prices ranging from \$216,000 to \$235,000 or from \$98.45 to \$104.29 per square foot 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.

The parties submitted seven comparables for the Board's consideration which have varying degrees of similarity when compared to the subject in terms of location, land area, design, age, dwelling size and features. The Board gives minimal weight to the appellant's comparable #2 based on a 2015 sale date, which is considered less indicative of a market value as of a January 1, 2017 assessment date. The Board also gives less weight to the appellant's comparable #1 and board of review comparable #1 as these comparables have finished basements which are considered superior to the subject. The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparables #2, #3 and #4 which are most similar to the subject in terms of unfinished basement as well as location, land area, dwelling size and age. These most similar comparables sold from March 2016 to June 2017 for prices ranging from \$192,500 to \$235,000 or from \$80.88 to \$99.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$218,130 or \$99.42 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence 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: April 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

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

APPELLANT

Ronald Montedore, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

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