



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

APPELLANT: Angelo Roncone  
DOCKET NO.: 19-08673.001-R-1  
PARCEL NO.: 06-02-106-010

The parties of record before the Property Tax Appeal Board are Angelo Roncone, 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:** \$9,088  
**IMPR.:** \$55,578  
**TOTAL:** \$64,666

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 raised ranch-style dwelling of wood siding exterior construction with 1,153 square feet of living area. The dwelling was constructed in 1976 and is approximately 43 years old. Features of the home include a lower level with finished area, central air conditioning, and a 572 square foot garage. The property has a 13,995 square foot site and is located in Lindenhurst, Lake Villa 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. The comparables are located from 0.52 of a mile to 1.08 miles from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 10,010 to 11,586 square feet of land area and are improved with raised ranch-style dwellings of wood siding exterior construction ranging in size from 1,108 to 1,243 square feet of living area. The homes

range in age from 36 to 44 years old. Each home has a lower level with finished area. Two homes have central air conditioning, one home has a fireplace, and two homes have a 506 square foot garage. The comparables sold from March 2017 to April 2019 for prices ranging from \$135,000 to \$177,000 or from \$121.84 to \$142.40 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$51,249 which would reflect a market value of \$153,762 or \$133.36 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,666. The subject's assessment reflects a market value of \$196,613 or \$170.52 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 five comparable sales were comparable #3 is the same property as the appellant's comparable #3 but is a 2019 sale rather than the 2017 sale reported by the appellant. The comparables are located from 0.16 of a mile to 1.08 miles from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 9,000 to 11,590 square feet of land area and are improved with raised ranch-style homes of wood siding exterior construction ranging in size from 1,082 to 1,243 square feet of living area. The dwellings were built from 1975 to 1978 with the newest home having an effective age of 1982. Each home has a lower level with finished area, central air conditioning, and a garage ranging in size from 506 to 1,120 square feet of building area. One home has a basement with finished area and four homes each have a fireplace. The comparables sold from December 2018 to October 2020 for prices ranging from \$218,000 to \$233,000 or from \$177.80 to \$201.48 per square foot of living area, including land. Based on this 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparable #5 due to sale dates more remote in time from the January 1, 2019 assessment date. The Board gives less weight to the board of review's comparable #1, which has a basement with finished area that is not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #2, #3, and #4, which are similar to the subject in dwelling size,

age, location, and most features. These most similar comparables sold from December 2018 to July 2019 for prices ranging from \$135,000 to \$223,000 or from \$121.84 to \$188.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$196,613 or \$170.52 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables when compared to 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:

May 17, 2022



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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