



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

APPELLANT: Carlos Garcia Escobar  
DOCKET NO.: 20-04381.001-R-1  
PARCEL NO.: 11-20-204-007

The parties of record before the Property Tax Appeal Board are Carlos Garcia Escobar, 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 **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:** \$44,654  
**IMPR.:** \$77,740  
**TOTAL:** \$122,394

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 2020 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 split-level dwelling of wood siding exterior construction with 1,624 square feet of living area. The dwelling was constructed in 1979 and has an effective age of 1991. Features of the home include a part lower level and part unfinished basement, central air conditioning, one fireplace, and a 720 square foot attached garage. The property has an approximately 11,162 square foot site and is located in Libertyville, Libertyville 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 with different neighborhood codes than the subject property and located within 0.58 of a mile from the subject. The appellant reported that the comparables are improved with split-level dwellings of frame or frame and brick exterior construction ranging in size from 1,424 to 1,755 square feet of living area and are

situated on sites that range in size from 10,064 to 11,406 square feet of land area. The dwellings were built from 1961 to 1971 with comparables #1 and #3 with effective ages of 1990 and 1971, respectively. Each comparable has a finished lower level and unfinished basement and central air conditioning. Two comparables each have one fireplace. One garage has a 484 square foot garage. The properties sold from May 2019 to June 2020 for prices ranging from \$393,000 to \$482,500 or from \$264.39 to \$316.60 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$119,081 reflecting a market value of \$357,279 or \$219.99 per square foot of living area, land included, when using 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 \$122,394. The subject's assessment reflects an estimated market value of \$367,660 or \$226.39 per square foot of living area, land included, when applying the 2020 three-year average median level of assessment for Lake County of 33.29%.

In support of the subject's assessment, the board of review submitted information on five comparable sales with four having different neighborhood codes than the subject property and located within 0.77 of a mile from the subject. Board of review comparables #2 and #3 are the same properties as the appellant's comparables #1 and #2. The board of review reported that the comparables are improved with 1-story dwellings of wood siding exterior construction that range in size from 1,337 to 1,755 square feet of living area and are situated on sites that range in size from 9,180 to 15,520 square feet of land area. The dwellings were built from 1961 to 1978. The comparables each have a lower level and unfinished basement with two having finished lower level area. Each comparable has central air conditioning and a 495 to 1,050 square foot garage. Three comparables each have one or two fireplace. The properties sold from May 2019 to January 2021 for prices ranging from \$367,500 to \$467,000 or from \$233.80 to \$275.98 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 six equity comparables for the Board's consideration, including the parties' two common comparables. The Board gives less weight to the appellant's comparable #1/board of review #2, appellant's comparable #2/board of review #3, and board of review comparable #5 which differ from the subject in age or dwelling size. Additionally, the two common comparables lack a garage, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are more similar to the subject in age, dwelling size, and most features. These properties sold from February 2020 to January 2021 for prices ranging from \$386,000 to \$482,500 or from \$233.80 to \$316.60 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$367,660 or \$226.39 per square foot of living area, land included, which falls below the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not warranted.

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.



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Chairman



\_\_\_\_\_  
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 21, 2023



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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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