



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

APPELLANT: Octavio Gonzalez  
DOCKET NO.: 22-01535.001-R-1  
PARCEL NO.: 02-30-111-004

The parties of record before the Property Tax Appeal Board are Octavio Gonzalez, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$15,629  
**IMPR.:** \$79,635  
**TOTAL:** \$95,264

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 2022 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 is improved with a 2-story residential dwelling that was built in 2000. The course view<sup>1</sup> site is approximately 8,878 square feet in land area and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity regarding the land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables with the same assessment neighborhood code as the subject and located within 0.31 of a mile from the subject property. The improved comparable parcels range in size from 7,876 to 10,132 square feet of land area and have land assessments of \$10,047 and \$11,163 or from

---

<sup>1</sup> The Board finds the best description of the subject's view was submitted by the board of review in comments included on their grid analysis which was not refuted by the appellant in rebuttal.

\$1.10 to \$1.42 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,264. The subject property has a land assessment of \$15,629 or \$1.76 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject. These properties are located within 0.04 of a mile from the subject property and on the same street and block as the subject. The improved comparable parcels range in size from 9,830 to 10,290 square feet of land area with each having a land assessment of \$15,629 or for \$1.52 and \$1.59 per square foot of land area. The board of review disclosed the subject backs to a golf course which is considered to have a positive value influence. Each of the board of review's comparables have a similar golf course influence as the subject property. The board of review also noted the subject has a higher per square foot land assessment due to its smaller site size relative to the comparable lots. Based on this evidence, the board of review requested confirmation of the subject's land 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 15 land equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are located less proximate to the subject and lack a golf course view in contrast to the subject property.

The Board finds the best evidence of assessment inequity to be the board of review comparables which are more similar to the subject in location and have a golf course influence like the subject. These comparables each have a land assessment of \$15,629 or for \$1.52 and \$1.59 per square foot of land area. The subject's land assessment of \$15,629 or \$1.76 per square foot of land area is identical to the best comparables on an overall basis but falls above on a per square foot basis. Given the subject's smaller site, relative to the best comparables in the record, a higher per square foot land assessment is logical. Therefore, after considering adjustment to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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 16, 2024



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

Octavio Gonzalez, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

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