



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

APPELLANT: Efrain Caballero  
DOCKET NO.: 22-01802.001-R-1  
PARCEL NO.: 06-16-401-016

The parties of record before the Property Tax Appeal Board are Efrain Caballero, 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:** \$7,281  
**IMPR.:** \$62,061  
**TOTAL:** \$69,342

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 consists of a bi-level/raised ranch dwelling of vinyl siding exterior construction with 1,151 square feet of living area. The dwelling was built in 2003. Features of the home include a lower level with finished area, an unfinished partial basement area, central air conditioning, and a 576 square foot garage.<sup>1</sup> The property has an approximately 5,384 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located in the subject's assessment neighborhood code and within 0.73 of a mile from the subject property. The comparables are reported to be improved with 1-story dwellings

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<sup>1</sup> Property characteristics not disclosed by the appellant were gleaned from the evidence presented by the board of review.

ranging in size from 1,094 to 1,206 square feet of living area. The dwellings were built from 1974 to 2000. Nine comparables each have a basement. Six comparables each have central air conditioning. Three comparables each have a garage ranging in size from 420 to 528 square feet of building area. The comparables have improvement assessments that range from \$50,081 to \$66,467 or from \$45.78 to \$56.52 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$54,316 or \$47.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,342. The subject property has an improvement assessment of \$62,061 or \$53.92 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the subject's assessment neighborhood and within 0.42 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #1. The comparables are improved with bi-level/raised ranch dwellings of vinyl siding exterior construction ranging in size from 1,028 to 1,176 square feet of living area. The dwellings were built from 2000 to 2003. Each comparable has a lower level with finished area. Two comparables each have central air conditioning. Two comparables each have a garage with either 420 or 468 square feet of building area. The comparables have improvement assessments that range from \$63,536 to \$66,467 or from \$56.52 to \$61.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 fourteen suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 through #12 which lack sufficient descriptive details of the style and foundations for these properties which are necessary for the Board to make a meaningful analysis of the similarities and differences of these comparables in relation to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1, the common comparable, and the board of review comparables which are similar to the subject in location, style, age, dwelling size, foundation, and most features. These comparables have improvement assessments ranging from \$63,536 to \$66,467 or from \$56.52 to \$61.81 per square foot of living area. The subject's improvement assessment of \$62,061 or \$53.92 per square foot of living area falls below the range established by the best comparables in the record. Based on

this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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 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

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APPELLANT

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COUNTY

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