



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

APPELLANT: Carlos Farias  
DOCKET NO.: 24-01535.001-R-1  
PARCEL NO.: 06-21-305-013

The parties of record before the Property Tax Appeal Board are Carlos Farias, the appellant, by Arden Edelcup, attorney-at-law of Tax Appeals Lake County in Lake Zurich, 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:** \$9,543  
**IMPR.:** \$61,258  
**TOTAL:** \$70,801

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 2024 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 style dwelling with vinyl siding exterior construction containing 960 square feet of living area. The dwelling was constructed in 1985 and is approximately 39 years old. Features of the home include a full finished basement/lower level, central air conditioning, and one bathroom. The property has a 4,996 square foot site located in Round Lake Park, Avon Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with bi-level style dwellings with vinyl siding exteriors that range in size from 960 to 1,080 square feet of living area. The homes were built in 1982 and 1983. Each property has a basement/lower level with either 960 or 1,080 square feet of building area and either 600 or 960 square feet of finished area. One comparable has central air conditioning, each

property has 1 or 1½ bathrooms, and one comparable has a 480 square foot garage. These properties have the same neighborhood code as the subject and are located from .08 to .43 of a mile from the subject property. Their improvement assessments range from \$58,535 to \$64,106 or from \$59.36 to \$61.79 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$57,100.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,801. The subject property has an improvement assessment of \$61,258 or \$63.81 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of one-story dwellings with vinyl siding exteriors ranging in size from 988 to 1,100 square feet of living area. The dwellings range in age from 40 to 47 years old. Each property has a full basement with from 988 to 1,100 square feet of finished area. The comparables have 1, 1½ or 2 bathrooms and a garage ranging in size from 480 to 1,012 square feet of building area. Two comparables have central air conditioning and one comparable has a fireplace. Each property has the same classification code and neighborhood code as the subject property. The properties are located from approximately .25 to .59 of a mile from the subject property. Their improvement assessments range from \$67,660 to \$75,190 or from \$63.14 to \$68.48 per square foot of living area.

### **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 parties submitted information on seven equity comparables to support their respective positions. The comparables are similar to the subject in location, age and exterior construction. The homes have varying degrees of similarity to the subject in size, containing from 960 to 1,100 square feet of living area, and features that would require adjustments to make the comparables more equivalent to the subject. These seven comparables have improvement assessments that range from \$58,535 to \$75,190 or from \$59.36 to \$68.48 per square foot of living area.

Appellant's comparables #1 and #2 as well as board of review comparable #1 are similar to the subject in size containing from 960 to 1,028 square feet of living area. Appellant's comparable #1 has an additional ½ bathroom that the subject does not have, requiring a downward adjustment, but has no central air conditioning, a feature of the subject, necessitating an upward adjustment to make the property more equivalent to the subject property. Appellant's comparable #2 has an additional ½ bathroom that the subject does not have necessitating a downward adjustment to make the property more equivalent to the subject for this difference. Board of review comparable #1 has a 572 square foot garage, a feature the subject does not have, requiring a downward adjustment to make the property more equivalent to the subject for this

difference. These three comparables have improvement assessments ranging from \$58,535 to \$67,660 or from \$60.97 to \$68.48 per square foot of living area.

The subject property has an improvement assessment of \$61,258 or \$63.81 per square foot of living area that falls within the range of all the comparables and is also within the range established by the best comparables in this record in terms of dwelling size. Based on this record the Board finds, after considering the appropriate adjustments to the best comparables in this record in terms of dwelling size, 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: \_\_\_\_\_

January 20, 2026



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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