



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

APPELLANT: Rafael Nunez  
DOCKET NO.: 24-02032.001-R-1  
PARCEL NO.: 11-30-311-002

The parties of record before the Property Tax Appeal Board are Rafael Nunez, 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 **A Reduction** 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:** \$18,875  
**IMPR.:** \$40,500  
**TOTAL:** \$59,375

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 1-story dwelling of frame exterior construction with 960 square feet of living area. The dwelling was constructed in 1953 and is approximately 71 years old. Features of the home include central air conditioning, a fireplace, and a 440 square foot garage. The property has a 7,295 square foot site and is located in Mundelein, Libertyville Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located within the same assessment neighborhood code as the subject, four of which are located within 0.28 of a mile from the subject. The comparables are improved with 1-story homes ranging in size from 950 to 1,000 square feet of living area. The homes range in age from 72 to 76 years old. Three homes have central air conditioning and each comparable has a garage

ranging in size from 308 to 528 square feet of building area. One home has a fireplace. The comparables have improvement assessments ranging from \$38,344 to \$40,984 or from \$39.94 to \$42.47 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$39,269.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,419. The subject property has an improvement assessment of \$42,544 or \$44.32 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within 0.38 of a mile from the subject. The comparables are improved with 1-story homes ranging in size from 942 to 955 square feet of living area. The homes were built from 1949 to 1955. Four homes have a basement, three homes have central air conditioning, and three comparables have a garage ranging in size from 460 to 660 square feet of building area. Two homes have a fireplace. The comparables have improvement assessments ranging from \$44,813 to \$49,699 or from \$46.92 to \$52.26 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of fourteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, #4, #5, #6, and #9 and the board of review's comparables, which each have a basement unlike the subject and/or lack central air conditioning and/or a garage which are both features of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #7, and #8, which are more similar to the subject in dwelling size, age, location, and features, although these comparable vary from the subject in garage size and two comparables lack a fireplace that is a feature of the subject, suggesting adjustments to the comparables for these features would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$38,912 to \$40,514 or from \$40.96 to \$42.20 per square foot of living area. The subject's improvement assessment of \$42,544 or \$44.32 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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 17, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Rafael Nunez, 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