



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

APPELLANT: Rogelio Escobedo  
DOCKET NO.: 24-02432.001-R-1  
PARCEL NO.: 04-19-402-007

The parties of record before the Property Tax Appeal Board are Rogelio Escobedo, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; 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:** \$14,113  
**IMPR.:** \$136,695  
**TOTAL:** \$150,808

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 wood siding exterior construction with 2,374 square feet of living area. The dwelling was constructed in 1985 and is approximately 39 years old. Features of the home include a full basement with finished area<sup>1</sup>, central air conditioning, 2 fireplaces and a 1,044 square foot garage. The property has an approximately 40,014 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 1-story dwellings of brick, vinyl or wood siding exterior construction ranging in size from 2,288 to 2,554 square feet of living area. The homes are 37 to

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<sup>1</sup> The Board finds the best description of the subject property was found in the property record card submitted by the board of review and not refuted by the appellant.

45 years old. Each comparable has a full or partial basement. Four dwellings have central air conditioning, one to two fireplaces and a garage ranging in size from 484 to 898 square feet of building area. The comparables have improvement assessments ranging from \$110,973 to \$133,382 or from \$48.50 to \$52.22 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$120,979 or \$50.96 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 \$150,808. The subject has an improvement assessment of \$136,695 or \$57.58 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 same assessment neighborhood code as the subject property. Board of review comparable #1 is the same property as appellant comparable #5. The comparables are improved with 1-story dwellings of wood siding or brick exterior construction ranging in size from 2,094 to 2,554 square feet of living area. The homes are 36 to 47 years old. Each comparable has a full or partial basement and central air conditioning. One dwelling has a fireplace. The comparables have improvement assessments ranging from \$117,874 to \$142,975 or from \$55.59 to \$56.29 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 seven equity comparables for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables #2 and #5 and board of review comparables including the parties' common property. These comparables differ from the subject in dwelling size, garage amenity and/or have a partial basement when compared to the subject's full basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3, and #4 which are more similar to the subject in dwelling size, age, and full basement. However, the best comparables have an unfinished basement, unlike the subject, suggesting an upward adjustment is needed to make these properties more equivalent to the subject. These comparables have improvement assessments that range from \$117,836 to \$121,238 or from \$51.04 to \$51.57 per square foot of living area. The subject's improvement assessment of \$136,695 or \$57.58 per square foot of living area falls above the range established by the best comparables in this record, which is logical given the subject's finished basement amenity, relative to the best comparables in this record. After considering appropriate adjustments to the

best comparables for differences from 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 21, 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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COUNTY

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