



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

APPELLANT: Cesar Rosales  
DOCKET NO.: 25-00612.001-R-1  
PARCEL NO.: 06-17-428-001

The parties of record before the Property Tax Appeal Board are Cesar Rosales, 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:** \$10,560  
**IMPR.:** \$72,487  
**TOTAL:** \$83,047

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 2025 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 wood frame exterior bi-level dwelling of vinyl siding exterior construction with 912 square feet of living area.<sup>1</sup> The dwelling was constructed in 1982 and is approximately 43 years old. Features of the home include a 912 square foot finished lower level, 2 baths, central air conditioning, and a 360 square foot garage. The property has a 4,992 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparable sales located 0.560 of a mile to 1.20 miles from the subject property. The comparables have sites ranging in size from 4,792 to 8,385 square feet of land area that are improved with 1-story dwellings of wood frame exterior construction

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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.

ranging in size from 768 to 996 square feet of living area. The dwellings are 51 to 54 years old. Each home has central air conditioning and 1 or 1.5 baths. One comparable has a fireplace and four comparables each have a garage ranging in size from 400 to 672 square feet of building area. The comparables sold from March 2023 to September 2025 for prices ranging from \$201,000 to \$286,500 or from \$221.62 to \$309.73 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,047. The subject's assessment reflects a market value of \$249,166 or \$273.21 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located .57 of a mile to 1.07 miles from the subject property. Comparable #2 was submitted by the appellant as comparable #9. The comparables have sites ranging in size from 5,428 to 8,385 that are improved with 1-story dwellings of wood or vinyl siding exterior construction with 925 square feet of living area. The dwellings are 51 or 52 years old and have basements/lower levels with finished area. Each comparable has central air conditioning and one comparable has a fireplace. The comparables sold from May 2024 to April 2025 for prices ranging from \$258,000 to \$275,000 or from \$278.92 to \$297.30 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 11 comparable sales for the Board's consideration which includes the parties' common comparable. The Board gives less weight to appellant's comparables #2 through #5, #7 and #8 as well as board of review comparable #3 which are located over 1 mile from the subject and/or sold in 2023, less proximate in time to the January 1, 2025, assessment date than the other comparables in the record.

The Board finds the best evidence of market value to be appellant's comparables #1, #6 and #9 along with board of review comparables #1 and #2 which includes the parties' common comparable. These comparables sold more proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and some features. The comparables sold from December 2024 to September 2025 for prices ranging from \$240,000 to \$286,500 or from \$259.46 to \$309.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$249,166 or \$273.21 per square foot of living area land included, which is within the range established by the best comparable sales in this record. After considering adjustments to the best comparables sales for differences from the subject, the Board

finds the subject's estimated market value as reflected by the assessment is supported 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: \_\_\_\_\_

October 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 9-215 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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