



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

APPELLANT: Jorge Guerrero  
DOCKET NO.: 21-05041.001-R-1  
PARCEL NO.: 16-15-412-020

The parties of record before the Property Tax Appeal Board are Jorge Guerrero, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$47,709  
**IMPR.:** \$87,911  
**TOTAL:** \$135,620

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 2021 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 two-story dwelling of wood siding exterior construction with 1,942 square feet of living area.<sup>1</sup> The dwelling was constructed in 1930 and has a reported effective age of 1942. Features of the home include a basement with finished area, central air conditioning and a 999 square foot garage located in the basement. The property has a 15,255 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. The appellant did not contest the subject's improvement assessment. In support of this argument the appellant submitted information on eight equity comparables that have the same assessment neighborhood code as the subject and are located within .39 of a mile from the subject property.

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<sup>1</sup> The Board finds the best description of the subject is found in the subject's property record card presented by the board of review.

The improved parcels range in size from 13,347 to 17,280 square feet of land area. The comparables have land assessments ranging from \$38,525 to \$49,462 or from \$2.47 to \$3.08 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$44,087 or \$2.89 per square foot of land area

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,620. The subject property has a land assessment of \$47,709 or \$3.13 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .68 of a mile from the subject property. The improved parcels range in size from 7,260 to 12,090 square feet of land area. The comparables have land assessments ranging from \$32,446 to \$43,760 or from \$3.62 to \$4.47 per square foot of land 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 13 equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2 through #5 and #8, as well as the comparables submitted by the board of review due to differences from the subject in site size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #6 and #7, which are similar to the subject in location and overall most similar in site size, although each is slightly larger than the subject. These most similar comparables have land assessments that range from \$41,323 to \$49,462 or for \$2.58 to \$3.08 per square foot of land area. The subject's land assessment of \$47,709 or \$3.13 per square foot of land area falls within the range established by the best comparables in this record in terms of overall land assessment and somewhat above the range on a square foot basis. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot land assessment is justified given its smaller site size. Therefore, no reduction in the subject's land assessment is warranted.

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:

July 18, 2023



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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