



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

APPELLANT: Carl Macuiba
DOCKET NO.: 24-01444.001-R-1
PARCEL NO.: 07-12-401-043

The parties of record before the Property Tax Appeal Board are Carl Macuiba, 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: \$17,182
IMPR.: \$97,010
TOTAL: \$114,192

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 2-story dwelling of wood siding exterior construction with 2,016 square feet of living area. The dwelling was constructed in 1992 and is approximately 32 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a garage with 576 square feet of building area.¹ The property has an approximately 47,916 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same neighborhood code as the subject property. The comparables have sites that range in size from 10,881 to 16,200 square feet of land area. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 2,048 to 2,358 square feet of living area that range in

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review, that was not refuted by the appellant.

age from 33 to 51 years old. The appellant reported that each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 400 to 576 square feet of building area. The comparables sold from January to October 2023 for prices ranging from \$270,000 to \$351,000 or from \$124.31 to \$171.39 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,192. The subject's assessment reflects a market value of \$342,610 or \$169.95 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review, through the township assessor, submitted a memorandum on the differences of the comparables to the subject in age, lot size and/or basement finish. Furthermore, the board of review also submitted a Multiple Listing Service (MLS) for appellant's comparable #1 disclosing that the property sold at a significantly lower price per square foot.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. Three of the comparables are located in the same assessment neighborhood as the subject property. The comparables have sites ranging in size from 10,800 to 43,124 square feet of land area. The comparables are improved with either 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 1,964 to 2,625 square feet of living area that range in age from 23 to 37 years old. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 420 to 462 square feet of building area. The comparables sold from January 2023 to July 2024 for prices ranging from \$345,000 to \$470,000 or from \$170.58 to \$185.85 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 parties submitted a total of eight comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #1, #2 and #4 as well as board of review comparables #1 and #4, due to their differences from the subject in dwelling size and/or age.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

The Board finds the best evidence of market value to be appellant's comparable #3 along with board of review comparables #2 and #3. The Board finds that these three comparables are relatively similar to the subject in design, age, dwelling size, and some features. However, each comparable has a smaller lot size and two comparables each lack a finished basement, suggesting adjustments would be required to make these three comparables more equivalent to the subject. Nevertheless, these three comparables sold from January to September 2023 for prices ranging from \$320,000 to \$570,000 or from \$155.49 to \$179.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$342,610 or \$169.95 per square foot of living area, including land, falls within the range of the three best comparable sales in this record. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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: _____

October 21, 2025



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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