



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

APPELLANT: Reina Gutierrez
DOCKET NO.: 25-00527.001-R-1
PARCEL NO.: 04-22-114-007

The parties of record before the Property Tax Appeal Board are Reina Gutierrez, the appellant, by Ronald Kingsley, attorney-at-law 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: \$9,316
IMPR.: \$60,465
TOTAL: \$69,781

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 is improved with a one-story dwelling with an aluminum siding exterior that contains 1,136 square feet of living area. The dwelling was constructed in 1958 and is approximately 67 years old. Features of the property include a partial basement with 320 square feet, central air conditioning, one fireplace, one bathroom, and a detached garage with 484 square feet of building area. The property has an 8,448 square foot site in Zion, Zion 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 composed of one-story dwellings that range in size from 960 to 1,360 square feet of living area and are 53 to 88 years old. Each comparable has a basement containing from 119 to 1,360 square feet. Six comparables have central air conditioning, three comparables have one fireplace each, and seven comparables have

a garage ranging in size from 308 to 572 square feet of building area. The comparables have 1, 1½, 2, 2½, or 3 bathrooms. These properties have sites ranging in size from 7,501 to 8,856 square feet of land. The comparables have the same neighborhood code as the subject property and are from .22 of a mile to 1.02 miles from the subject. The sales occurred from April 2023 to April 2025 for prices ranging from \$109,000 to \$239,900 or from \$100.93 to \$180.21 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$56,794.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,781. The subject's assessment reflects a market value of \$209,364 or \$184.30 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of the contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on three comparable sales. The subject's property record card indicated the home was built in 1958 but has an effective age of 1977 due to remodeling in 1977. The comparable sales are improved with one-story dwellings of wood siding, vinyl siding or aluminum siding exterior construction that range in size from 1,040 to 1,122 square feet of living area. The homes are 57 to 69 years old. Each comparable has a full basement, central air conditioning, two bathrooms and a garage ranging in size from 280 to 672 square feet of building area. One comparable has a fireplace. These properties have sites ranging in size from 8,100 to 8,624 square feet of land. The comparables have the same neighborhood code as the subject and are located from .23 to .44 of a mile from the subject property. The sales occurred from April 2024 to March 2025 for prices ranging from \$264,000 to \$300,000 or from \$250.00 to \$267.38 per square foot of living area, including land.

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 information on twelve comparable sales with the same neighborhood code as the subject along with sites similar to the subject in land area to support their respective positions. The Board gives less weight to appellant's comparables #3, #4, #5, #7, #8 and #9 as these properties sold during 2023 not as proximate in time to the assessment date as the best sales in this record. The Board gives less weight to appellant's comparable #1 as the price of this comparable is an outlier that is significantly below the remaining comparables with no explanation for this deviation. The Board gives less weight to appellant's comparable #2 as this property has no central air conditioning, no fireplace and no garage, all features of the subject property. The Board finds the best evidence of market value to be appellant's comparable sale #6 and the board of review comparable sales that are improved with one-story dwellings that range in size from 1,040 to 1,360 square feet of living area and are from 57 to 88 years old. Appellant's comparable sale #6 is approximately 21 years older than the subject dwelling

indicating an upward adjustment for age would be appropriate to make the comparable more equivalent to the subject for this difference. Additionally, appellant's comparable #6 as well as board of review comparables #1 and #2 have no fireplace, a feature of the subject, suggesting upward adjustments to the comparables for this difference would be proper. Conversely, the best comparables have 1 or 1½ more bathrooms than the subject and a larger garage than the subject, necessitating downward adjustments to make the comparables more equivalent to the subject for these differences. Additionally, board of review comparables #1 and #3 have larger garages than the subject, requiring downward adjustments, while board of review comparable #2 has a smaller garage than the subject, requiring an upward adjustment. These four comparables sold from April 2024 to March 2025 for prices ranging from \$239,900 to \$300,000 or from \$176.40 to \$267.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$209,364 or \$184.30 per square foot of living area, including land, which is below the total price range but within the range on a price per square foot of living area basis as established by the best comparable sales in this record demonstrating the property is not overvalued. Based on this evidence, after considering the appropriate adjustments to the best comparable sales, the Board finds the subject's assessment reflects the property's fair cash value 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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