FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Juan Gutierrez
DOCKET NO.: 25-00848.001-R-1
PARCEL NO.: 08-33-110-032

The parties of record before the Property Tax Appeal Board are Juan Gutierrez, 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:	$9,604
IMPR.:	$90,132
TOTAL:	$99,736

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 two-story dwelling of brick exterior construction with 2,976 square feet of living area.[1] The dwelling was constructed in 1920 and is approximately 105 years old. The dwelling has an effective year built of 1968. Features of the property include a basement, 3 bathrooms and a garage with 576 square feet of building area. The property has an approximately 7,659 square foot site and is located in North Chicago, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable properties that are located from .44 of a mile

[1] The subject's property record card disclosed the subject dwelling has a brick exterior and an effective year built of 1968 due to remodeling in 2022. The subject's site contains approximately 7,659 square feet of land area, which was not refuted by the appellant.

to 1.59 miles from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from approximately 5,615 to 12,811 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 2,432 to 2,958 square feet of living area. The dwellings are from 86 to 121 years old. Each comparable has a basement and 2 bathrooms. Two comparables have central air conditioning, one comparable has a fireplace and four comparables each have a garage ranging in size from 396 to 660 square feet of building area. The comparables sold from February 2023 to May 2025 for prices ranging from $199,000 to $285,000 or from $80.37 to $96.35 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $84,312, which would reflect a market value of $252,961 or $85.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $99,736. The subject's assessment reflects a market value of $299,238 or $100.55 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 four comparable properties that have the same assessment neighborhood code as the subject and are located within approximately .48 of a mile from the subject property. The comparables have sites that range in size from 3,929 to 8,351 square feet of land area. The comparables are improved with two-story dwellings of wood siding, aluminum siding or brick exterior construction ranging in size from 2,200 to 3,264 square feet of living area. The dwellings are from 105 to 124 years old. The comparables each have a basement and either 2, 2½, 4 or 5 bathrooms. Comparable #4 has central air conditioning. Three comparables each have a garage containing 324 or 440 square feet of building area. The comparables sold from February 2024 to July 2025 for prices ranging from $253,750 to $400,000 or from $110.33 to $122.68 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 ten comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3, #4 and #5 due to their sale dates occurring in 2023, less proximate to the lien date at issue than other sales in the record and/or they are less similar to the subject in dwelling size or location. The Board has given reduced weight to board of review comparables #2, #3 and #4 due to their smaller dwelling sizes, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #6, along with board of review comparable #1, which sold more proximate to the January 1, 2025 assessment date and overall are more similar to the subject in location, dwelling size, design and features. These three properties sold in April or May 2025 for prices ranging from $230,000 to $400,000 or from $85.12 to $122.55 per square foot of living area, including land. The subject's assessment reflects a market value of $299,238 or $100.55 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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:

C E R T I F I C A T I O N

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: November 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Juan Gutierrez, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085