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

APPELLANT: Elaine Gutnayer
DOCKET NO.: 25-01219.001-R-1
PARCEL NO.: 16-32-408-012

The parties of record before the Property Tax Appeal Board are Elaine Gutnayer, 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:** | $50,911 |
| **IMPR.:** | $147,014 |
| **TOTAL:** | $197,925 |

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 aluminum siding exterior construction with 1,812 square feet of living area.[1] The dwelling was constructed in 1960 and is approximately 65 years old. The dwelling has an effective year built of 1992. Features of the property include a basement with finished area, central air conditioning, 2½ bathrooms and a 441 square foot garage. The property has an approximately 8,999 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable properties that have the same assessment

[1] The subject's property record card disclosed the subject dwelling has an aluminum siding exterior with 390 square feet of basement finish that was remodeled in 2023 and has an effective year built of 1992, which were not reported by nor refuted by the appellant.

neighborhood code as the subject and are located within .57 of a mile from the subject property and four are located along the same street as the subject. The comparables have sites that range in size from 8,999 to 10,119 square feet of land area and are improved with two-story dwellings of wood frame exterior construction ranging in size from 1,570 to 2,118 square feet of living area. The dwellings are from 65 to 67 years old. The comparables each have a basement, central air conditioning, 2 or 2½ bathrooms and a garage ranging in size from 240 to 550 square feet of building area. Four comparables each have a fireplace. The comparables sold from April 2023 to August 2024 for prices ranging from $280,000 to $610,250 or from $178.34 to $328.74 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $163,064, which would reflect a market value of $489,241 or $270.00 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 $197,925. The subject's assessment reflects a market value of $593,834 or $327.72 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 .74 of a mile from the subject property. The board of review's comparable #2 is the same property as the appellant's comparable #7.[2] The comparables have sites that range in size from 9,120 to 14,480 square feet of land area and are improved with one-story or two-story dwellings of brick or wood siding exterior construction ranging in size from 1,626 to 1,911 square feet of living area. The dwellings are from 65 to 67 years old. Three comparables each have a basement with finished area. Each comparable has central air conditioning, 2 or 2½ bathrooms and a garage ranging in size from 264 to 604 square feet of building area. Comparable #1 has a fireplace. The comparables sold from May to December 2024 for prices ranging from $549,000 to $620,000 or from $324.44 to $375.15 per square foot of living area, including land.[3]

The Board of review also submitted the Multiple Listing Service printout associated with the subject's July 2023 sale for a price of $572,500 which describes the remodeling and/or updates to the kitchen, powder room, hall bathroom and basement recreation room.

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

[2] The board of review disclosed the common comparable has 336 square feet of basement finish, which was not reported by nor refuted by the appellant.

[3] The board of review incorrectly depicted comparable #3 with a sale price of $324.44 per square foot of living area, whereas the Board finds the correct sale price per square foot value to be $354.65 ($610,000/1,720 = $354.65).

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, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1 through #6, which were not reported to have basement finish, a feature of the subject and/or they differ from the subject in dwelling size and/or the sale dates occurred in 2023, less proximate to the lien date at issue than other sales in the record. The Board has given reduced weight to board of review comparable #4 due to its dissimilar one-story design and lack of a basement foundation, when compared to the subject's two-story design with a partially finished basement.

The Board finds the best evidence of market value to be the appellant's comparable #7, along with board of review comparables #1, #2 and #3, which includes the parties common comparable. The Board finds the comparables sold more proximate to the lien date at issue and overall are more similar to the subject in location, dwelling size, design, basement finish and some features. These three comparables sold from June to December 2024 for prices of $549,000 or $610,000 or from $328.74 to $375.15 per square foot of living area, including land. The subject's assessment reflects a market value of $593,834 or $327.72 per square foot of living area, including land, which is bracketed by the best comparable sales in the record overall but below the range on a price per square foot of living area basis, land included. 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

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