



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

APPELLANT: Robert Seeger  
DOCKET NO.: 18-01766.001-R-1  
PARCEL NO.: 13-11-106-004

The parties of record before the Property Tax Appeal Board are Robert Seeger, the appellant, by attorney Sreeram Natarajan of Natarajan Worstell LLC in Chicago; 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:** \$52,023  
**IMPR.:** \$136,108  
**TOTAL:** \$188,131

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 2018 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 two-story dwelling of wood siding exterior construction with 2,828 square feet of living area. The dwelling was built in 1986. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 1,146 square feet of building area. The property has a 198,634 square foot or 4.56-acre site and is located in Tower Lakes, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables improved with two-story dwellings with wood siding or brick exteriors that range in size from 2,660 to 3,435 square feet of living area. The dwellings were built from 1980 to 1987. Each home has a basement with three having finished area, central air conditioning, and one or two fireplaces. One comparable is described as having a garage with 736 square feet of building

area. The comparables are located from .18 to .99 of a mile from the subject property. These properties have improvement assessments ranging from \$94,288 to \$130,246 or from \$34.90 to \$38.93 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$105,456 or \$37.29 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,131. The subject property has an improvement assessment of \$136,108 or \$48.13 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with a 1-story dwelling, a 1.5-story dwelling, and four 2-story dwellings with wood siding or brick exteriors that range in size from 1,872 to 2,851 square feet of living area. The homes were built from 1937 to 1986. Each comparable has a basement with five having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 826 square feet of building area. These properties are located from .049 to .343 of a mile from the subject property. The comparables have improvement assessments ranging from \$94,664 to \$137,515 or from \$46.56 to \$50.57 per square foot of living area. The board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellant 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 Board finds the best evidence of assessment equity to be board of review comparables #1 through #4. These comparables are most similar to the subject property in location, dwelling size, style, age and features with the exception each has a smaller garage and three have partially finished basements. These four properties have improvement assessments ranging from \$131,799 to \$137,515 or from \$47.43 to \$48.96 per square foot of living area. The subject's improvement assessment of \$136,108 or \$48.13 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given the appellant's comparables due to differences from the subject dwelling in size and the fact the appellant failed to state whether four of the five comparables have garages, which detracts from the weight that can be given the evidence. Less weight was given board of review comparables #5 and #6 due to differences from the subject dwelling in style, size and/or age. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: November 17, 2020



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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