



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

APPELLANT: Garrett Seeger  
DOCKET NO.: 22-01357.001-R-1  
PARCEL NO.: 13-35-100-012

The parties of record before the Property Tax Appeal Board are Garrett Seeger, 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:** \$60,190  
**IMPR.:** \$138,459  
**TOTAL:** \$198,649

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 2022 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 1-story dwelling of frame exterior construction with 3,023 square feet of living area.<sup>1</sup> The dwelling was constructed in 1950 and has an effective age of 1970. Features of the home include a basement, central air conditioning, two fireplaces, and a 986 square foot garage. The property has a 95,832 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 0.07 of a mile to 1.46 miles from the subject. The parcels range in size from 125,017 to 212,078 square feet of land

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

area and are improved with 1-story homes of brick exterior construction ranging in size from 1,830 to 2,165 square feet of living area. The dwellings were built from 1948 to 1962 with comparable #1 having an effective age of 1957 and comparable #3 reported to have been recently rehabbed. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 472 to 672 square feet of building area. Comparable #2 has a barn and a lean-to and comparable #3 has a stable.<sup>2</sup> The comparables sold from August 2020 to September 2021 for prices ranging from \$320,000 to \$740,000 or from \$174.86 to \$341.80 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 \$198,649. The subject's assessment reflects a market value of \$596,007 or \$197.16 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.93 of a mile to 2.29 miles from the subject. Comparable #3 is the same property as the appellant's comparable #3. The parcels range in size from 87,120 to 435,600 square feet of land area and are improved with 1-story or 2-story homes of brick or frame exterior construction ranging in size from 2,165 to 3,256 square feet of living area. The dwellings were built from 1929 to 1970 with comparables #4 and #5 having effective ages of 1941 and 1953, respectively. Each home has a basement, four of which have finished area, one or two fireplaces, and one or two garages ranging in size from 462 to 1,403 square feet of building area. Four homes each have central air conditioning. Comparable #5 has a steel farm building. The comparables sold from October 2019 to March 2022 for prices ranging from \$460,000 to \$740,000 or from \$179.69 to \$341.80 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 record contains a total of eight comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparables #1, #2, #4, and #5, which sold less proximate in time to the assessment date than the other comparables in this record and/or are a dissimilar 2-story home compared to the subject 1-story home.

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<sup>2</sup> Additional details regarding the comparables not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant in written rebuttal.

<sup>3</sup> Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

The Board finds the best evidence of market value to be the appellant's comparable #2, the appellant's comparable #3, which sold more proximate in time to the assessment date but have varying degrees of similarity to the subject in dwelling size, age, location, site size, and features. These comparables have larger sites than the subject and are smaller homes than the subject, one comparable has a much older effective age than the subject, and one comparable has finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$450,000 and \$740,000 or for \$221.02 and \$341.80 square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$596,007 or \$197.16 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and is below the best comparables on a price per square foot basis. Based on this evidence and after considering appropriate 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: \_\_\_\_\_

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: January 16, 2024



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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