



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

APPELLANT: Stuart Hemmings
DOCKET NO.: 24-02163.001-R-1
PARCEL NO.: 13-26-401-015

The parties of record before the Property Tax Appeal Board are Stuart Hemmings, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$52,780
IMPR.: \$274,276
TOTAL: \$327,056

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 2024 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 part two-story and part one-story dwelling¹ of frame and brick exterior construction with 4,485 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a garage with 840 square feet of building area. The property has an 84,755 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 five comparable properties that have the same assessment neighborhood code as the subject and are located from .27 of a mile to 2.84 miles from the

¹ The Board finds the best evidence of the subject dwelling's story height is found in the schematic diagram depicted in the subject's property information printout submitted by the board of review, which was not refuted by the appellant.

subject property. The comparables have sites that range in size from 40,168 to 326,700 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 4,173 to 5,267 square feet of living area. The appellant reported that comparable #1 has a year built of "11985" and comparables #2 through #5 were built from 1950 to 1999. The comparables each have a basement, one of which is a walkout and four have finished area. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 840 to 1,256 square feet of building area. The comparables sold from April to December 2022 for prices ranging from \$795,000 to \$1,000,000 or from \$151.70 to \$215.67 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$302,543, which would reflect a market value of \$907,720 or \$202.39 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 \$327,056. The subject's assessment reflects a market value of \$981,266 or \$218.79 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

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 .46 of a mile from the subject property. The comparables have sites that range in size from 80,150 to 107,593 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 4,104 to 4,700 square feet of living area. The dwellings were built from 1985 to 1999. Each comparable has a basement with finished area, central air conditioning, two or four fireplaces and a garage ranging in size from 690 to 1,016 square feet of building area. The comparables sold from June 2022 to September 2024 for prices ranging from \$900,000 to \$1,275,000 or from \$215.67 to \$275.69 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 nine comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparables #2 and #3 due to their sale dates occurring in 2022, less proximate to the January 1, 2024 assessment date

² Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

than other sales in the record. Additionally, the evidence depicts a nonsensical year built for the appellant's comparable #1, the appellant's comparables #3 and #4 differ from the subject in age and/or dwelling size and/or site size, and the appellant's comparable #5 is located more than 2 miles away from the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #4, which sold more proximate in time to the January 1, 2024 assessment date at issue and are relatively similar to the subject in location, site size, dwelling size, age and some features. These two comparables sold in August and September 2024 for prices of \$925,000 and \$1,275,000 or for \$225.39 and \$271.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$981,266 or \$218.79 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record in terms of overall market value but below the comparables on a price per square foot of living area basis, including land. 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 warranted based on overvaluation.

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:

March 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 9-125 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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