



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

APPELLANT: Daniel Nescastro  
DOCKET NO.: 19-06130.001-R-1  
PARCEL NO.: 13-21-201-011

The parties of record before the Property Tax Appeal Board are Daniel Nescastro, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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:** \$39,305  
**IMPR.:** \$156,188  
**TOTAL:** \$195,493

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 2019 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 1.5-story dwelling of wood-siding and stone exterior construction with 3,190 square feet of living area.<sup>1</sup> The dwelling was constructed in 1988 and is approximately 31 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and an attached garage with 900 square feet of building area. The property has a site measuring approximately 43,530 square feet and is located in Lake Barrington, Cuba Township, Lake County.

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<sup>1</sup> The parties disagree on some descriptive characteristics of the subject property including the subject's dwelling size. The Board finds the best (and unrefuted) evidence of the subject's characteristics is the property record card submitted by the board of review which includes a schematic diagram with measurements and other descriptive information.

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 three equity comparables located in the same neighborhood code as the subject property. The comparables consist of one, 1.5-story and two, 2-story dwellings of wood-siding or brick exterior construction that range in size from 3,259 to 4,028 square feet of living area. The homes range in age from 41 to 45 years old. The comparables are described as having full or partial basements, two with finished area. The comparables each have central air conditioning, one or two fireplaces, and an attached garage ranging in size from 736 to 972 square feet of building area. The comparables have improvement assessments that range from \$122,035 to \$164,188 or from \$36.00 to \$41.73 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$140,023 or \$43.89 per square foot based on 3,190 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,493. The subject property has an improvement assessment of \$156,188 or \$48.96 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code as the subject property. The comparables consist of one, 1.5-story and four, 2-story dwellings with aluminum-siding, wood-siding, or brick exteriors that range in size from 3,073 to 3,594 square feet of living area. The homes were built from 1981 to 1995. Each comparable features a full basement, four with finished area. Each comparable also has central air conditioning, one to three fireplaces, and an attached garage ranging in size from 726 to 1,258 square feet of building area. The comparables have improvement assessments that range from \$155,257 to \$180,703 or from \$48.04 to \$50.67 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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 parties submitted a total of eight equity comparables for the Board's consideration with varying degrees of similarity to the subject. The Board gave reduced weight to appellant's comparable #1 and board of review comparables #4 due to their significantly larger dwelling size and an inground swimming pool amenity, respectively.

The Board finds the best evidence of equity in assessment to be the remaining comparables in the record which are similar to the subject in location, age, dwelling size, and most features. However, some of these comparables have a finished basement area, and some are 2-story

design, unlike the subject, suggesting that adjustments should be considered to these comparables in order to make them more equivalent to the subject. The best comparables in the record have improvement assessments ranging from \$122,035 to \$166,399 or from \$36.00 to \$50.67 per square foot of living area. The subject's improvement assessment of \$156,188 or \$48.96 per square foot of living area falls within the range established by the best equity comparables in this record both on an overall improvement assessment basis and on a per square foot of living area basis.

After considering adjustments to the best comparables in this record for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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:

April 19, 2022



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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