



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

APPELLANT: Robert Pasinato  
DOCKET NO.: 20-00271.001-R-1  
PARCEL NO.: 16-09-211-004

The parties of record before the Property Tax Appeal Board are Robert Pasinato, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$91,421  
**IMPR.:** \$158,035  
**TOTAL:** \$249,456

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 2020 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 2-story dwelling of brick and wood siding exterior construction with 3,371 square feet of living area. The dwelling was constructed in 1964. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 506 square foot garage. The property has an approximately 21,100 square foot site and is located in Lake Forest, 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 four comparable sales located within 0.49 of a mile from the subject property. The comparables have sites that range in size from 21,000 to 25,220 square feet of land area and are improved with 2-story dwellings of brick or brick and wood siding exterior construction that range in size from 2,888 to 3,548 square feet of living area. The dwellings were built from 1961 to 1973. Comparable #4 has an effective year built of 1970.

Three comparables have a basement, with two having finished area and one comparable has a concrete slab foundation. Each of the properties has central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 650 square feet of building area. The properties sold from August 2019 to February 2020 for prices ranging from \$415,000 to \$755,000 or from \$143.70 to \$222.25 per square foot of living area, land included.

The appellant submitted handwritten comments on the grid analysis that stated, “purchased subject 12/18 \$652,000” and submitted a copy of the Multiple Listing Service (MLS) sheet on the subject property in support of this contention. Based on this evidence, the appellant requested the subject’s assessment be reduced to \$218,978 which reflects a market value of \$657,000 or \$194.90 per square foot of living area, land included, when applying 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 \$249,456. The subject's assessment reflects a market value of \$749,342 or \$222.29 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.65 of a mile from the subject property. The comparables have sites that range in size from 20,060 to 59,240 square feet of land area and are improved with either a 1-story, a 1.5-story or a 2-story dwelling of brick, wood siding or brick and wood siding exterior construction that range in size from 3,175 to 3,796 square feet of living area. The homes were built from 1944 to 1982. Comparables #3 and #4 have effective years built of 1975 and 2004, respectively. Three comparables have a basement, with one having finished area, one comparable has a crawl space foundation and one comparable has a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 1,328 square feet of building area. Comparable #3 has a wood frame greenhouse with glass walls while comparable #4 includes an inground swimming pool. The properties sold from March 2019 to November 2020 for prices ranging from \$975,000 to \$1,350,000 or from \$281.72 to \$396.24 per square foot of living area, land included. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

### **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.

Section 16-180 of the Property Tax Code states in part: “Each appeal shall be limited to the grounds listed in the petition filed with the Board.” 35 ILCS 200/16-180 The Board finds the appeal petition indicated only comparable sales as the appellant’s basis of the appeal and the appellant failed to complete Section IV – Recent Sales Data of the appeal form or provide any

corroborating evidence, such as a Real Estate Transfer Declaration or sales contract associated with the sale of the subject. Therefore, pursuant to Section 16-180 no weight is given to the subject's 2018 sale.

The parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 which has a concrete slab foundation when compared to the subject basement foundation. The Board gives less weight to the board of review's comparables #2, #3 and #4 which differ from the subject in age/effective age, design, foundation type and/or feature other exterior amenities lacking in the subject property.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold from April 2019 to November 2020 for prices ranging from \$668,500 to \$1,043,500 or from \$188.42 to \$307.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$749,342 or \$222.29 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the 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: September 20, 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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