



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

APPELLANT: Robert Pasinato
DOCKET NO.: 24-01388.001-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 Arden Edelcup 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 **a reduction** 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: \$104,874
IMPR.: \$188,776
TOTAL: \$293,650

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 2-story dwelling of aluminum siding exterior construction with 3,371 square feet of living area. The dwelling was constructed in 1964 and is approximately 60 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a garage with 506 square feet of building area. The property has an approximately 21,100 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within approximately .71 of a mile from the subject property. The comparables are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction

ranging in size from 3,102 to 3,413 square feet of living area. The dwellings were built from 1956 to 1967. The comparables each have a basement with finished area, central air conditioning and one or two fireplaces. Each comparable has a garage, where comparables #1, #2 and #4 range in size from 440 to 576 square feet of building area.¹ The comparables have improvement assessments that range from \$167,003 to \$189,839 or from \$52.58 to \$56.59 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$179,677 or \$53.30 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 \$302,219. The subject has an improvement assessment of \$197,345 or \$58.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within approximately .48 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,949 to 3,267 square feet of living area. The dwellings are 58 or 62 years old. The comparables each have a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 420 to 966 square feet of building area. The comparables have improvement assessments that range from \$170,973 to \$186,923 or from \$57.22 to \$60.34 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board has given less weight to board of review comparables #1 and #2 due to their smaller dwelling sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #3, which are similar to the subject in location, dwelling size, age and some features. These five comparables have improvement assessments that range from \$167,003 to \$189,839 or from \$52.58 to \$57.22 per square foot of living area. The subject property has an improvement assessment of \$197,345 or \$58.54 per square foot of living area, which falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the

¹ The appellant reported that comparable #3 has a "59" square foot garage, apparently a typographical error.

subject's improvement has been inequitably assessed. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is warranted.

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 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Pasinato, by attorney:
Arden Edelcup
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085