



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

APPELLANT: Sarah Pasquesi  
DOCKET NO.: 24-02096.001-R-1  
PARCEL NO.: 14-13-302-014

The parties of record before the Property Tax Appeal Board are Sarah Pasquesi, 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:** \$79,322  
**IMPR.:** \$292,889  
**TOTAL:** \$372,211

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 two-story dwelling of brick exterior construction with 5,828 square feet of living area. The dwelling was constructed in 2022 and is approximately 2 years old. Features of the home include a lookout basement,<sup>1</sup> central air conditioning, three fireplaces and a garage with 899 square feet of building area. The property has a 57,427 square foot site and is located in Long Grove, Ela 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 nine equity comparables that have the same assessment neighborhood code as the subject and are located within .35 of a mile from the subject property, four of which are within the same block as

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<sup>1</sup> The board of review revealed the subject dwelling has a lookout basement, which was not disclosed or refuted by the appellant.

the subject and one is also along the same street as the subject. The comparables are improved with two-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 5,181 to 6,531 square feet of living area. The dwellings are from 19 to 33 years old. Each comparable has a basement, central air conditioning, two to four fireplaces and a garage ranging in size from 783 to 1,411 square feet of building area. The comparables have improvement assessments that range from \$246,941 to \$302,958 or from \$45.43 to \$52.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$280,356 or \$48.11 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 \$372,211. The subject has an improvement assessment of \$292,889 or \$50.26 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 .42 of a mile from the subject property. The board of review's comparable #2 is the same property as the appellant's comparable #1. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 5,193 to 5,510 square feet of living area. The dwellings were built in 2006 or 2007. The comparables each have a basement, one of which is a lookout design. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 1,056 to 1,156 square feet of building area. Comparable #3 has a shed. The comparables have improvement assessments that range from \$260,575 to \$285,325 or from \$49.39 to \$51.78 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 eleven equity comparables for the Board's consideration, as one comparable is common to both parties. The Board has given less weight to the appellant's comparables and board of review comparable #2, which includes the common comparable, due to significant differences from the subject dwelling in age and/or size.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3, which are similar to the subject in location, design and some features. However, the Board finds the dwellings are inferior to the subject in that they are 5% and 9% smaller in size and 15 and 16 years older than the subject, respectively, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$262,822 and \$285,325 or \$49.39 and \$51.78 per

square foot of living area. The subject property's improvement assessment of \$292,889 or \$50.26 per square foot of living area falls above the two best comparables in the record in terms of total improvement assessment but is bracketed by the comparables on a per square foot of living area basis. The Board finds the subject's higher overall improvement assessment is logical given the subject larger dwelling size and newer age. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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

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: February 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

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

APPELLANT

Sarah Pasquesi, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

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