



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

APPELLANT: Robert Pasquesi
DOCKET NO.: 24-02274.001-R-1
PARCEL NO.: 12-27-303-002

The parties of record before the Property Tax Appeal Board are Robert Pasquesi, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$285,663
IMPR.: \$390,876
TOTAL: \$676,539

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 frame construction with 6,102 square feet of living area. The dwelling was constructed in 1990 and is 34 years old. Features of the home include a full basement, central air conditioning, 5 full and 2 half bathrooms and a 704 square foot garage. The property has a 40,511 square foot site and is located in Lake Forest, Shields Township, Lake County.

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 four equity comparables located within the subject's assessment neighborhood and within 1.1 miles from the subject. All comparables are improved with two-story dwellings of frame construction ranging from 5,851 to 6,410 square feet of living area, with 4½ to 7½ bathrooms, a partial basement, a garage ranging in size from 687 to 1920 square feet of building area. The comparables are

approximately 34 to 65 years old. Three comparables have central air conditioning and one comparable has a pool/hot tub. The comparables have improvement assessments that range from \$310,312 to \$392,736 or from \$51.51 to \$63.35 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$347,249 or \$56.91 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 \$676,539. The subject property has an improvement assessment of \$390,876 or \$64.06 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. All comparables are located within the subject's neighborhood code and were built between 1954 and 1977. They are improved with two-story dwellings of frame exterior construction with living areas ranging in size from 5,712 to 6,161 square feet, with 4½ to 5½ bathrooms, central air conditioning, and a garage ranging in size from 418 to 952 square feet of building area. Improvement assessments for the comparables range from \$392,589 to \$449,880 or from \$67.11 to \$73.02 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 through #4, and the board of review's comparables #2 through #5, which differ significantly from the subject in age.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review's comparable #1, which are most similar to the subject with regard to age, features, basement size, and/or dwelling size. However, the comparables have varying degrees of similarity to the subject in other features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nonetheless, the two comparables have improvement assessments of \$330,210 and \$449,880 or \$51.51 and \$73.02 per square foot of living area. The subject's improvement assessment of \$390,876 or \$64.06 per square foot is bracketed by the best comparables in the record. After considering adjustments to the 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 and 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:

April 21, 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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