



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

APPELLANT: Douglas & Vicki Pasma
DOCKET NO.: 24-02275.001-R-1
PARCEL NO.: 12-17-401-119

The parties of record before the Property Tax Appeal Board are Douglas & Vicki Pasma, the appellants, 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 **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: \$106,472
IMPR.: \$227,213
TOTAL: \$333,685

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 4,318 square feet of living area. The dwelling was constructed in 1985 and is 39 years old. Features of the home include a 1,324 square foot basement, central air conditioning, 4½ bathrooms, and a 704 square foot garage.¹ The property has a 23,532 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within the subject's assessment neighborhood and within .5 of a mile from

¹ The Board finds the best description of the subject is in the property record card submitted by the board of review, unrefuted by appellants.

the subject. The comparables are improved with two-story dwellings of frame construction, ranging in size from 4,427 to 4,462 square feet of living area. The comparables range in age from 24 to 39 years old. Each comparable has central air conditioning, a garage ranging from 704 to 936 square feet of building area, a 1,700 to 2,945 square foot basement and 3½ to 5½ bathrooms. The comparables have improvement assessments that range from \$224,832 to \$233,498 or from \$50.79 to \$54.30 per square feet of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$227,213 or \$52.62 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 \$393,832. The subject property has an improvement assessment of \$287,360 or \$66.55 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 which are located within the subject's neighborhood code. The comparables are improved with two-story frame construction dwellings, ranging in living area from 3,966 to 4,318 square feet, with 3½ to 4½ bathrooms, central air conditioning, a 1,324 to 1,881 square foot basement, and a 704 or 858 square foot garage of building area. The comparables were constructed from 1984 to 1987 and are 37 to 40 years old. One comparable features a greenhouse. The comparables have improvement assessments ranging from \$225,455 to \$281,071 or from \$54.64 to \$66.88 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 taxpayers contend 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 appellants did meet this burden of proof and a reduction in the subject's assessment is 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 appellants' comparable #1 due to its age difference from subject, and the board of review's comparable #4 which includes a greenhouse unlike subject.

The Board finds the best evidence of assessment equity to be appellants' comparables #2, through #4 and the board of review's comparables #1, #2, #3, and #5 which are most similar to the subject with regard to age, features, basement size, and/or dwelling size. The comparables have improvement assessments ranging from \$224,832 to \$281,071 or \$50.79 to \$66.88 per square foot of living area. The subject's improvement assessment of \$287,360 or \$66.55 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment but within the per square foot of living area range. After considering adjustments to the comparables for differences from the subject, the Board finds the

appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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