FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: J. R. Scassellati
DOCKET NO.: 25-01489.001-R-1
PARCEL NO.: 16-10-105-017

The parties of record before the Property Tax Appeal Board are J. R. Scassellati, 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:	$82,041
IMPR.:	$207,582
TOTAL:	$289,623

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 2025 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 stucco exterior construction with 2,792 square feet of living area.[1] The dwelling was constructed in 1986 and is approximately 39 years old. Features of the property include a basement with finished area, central air conditioning, 2½ bathrooms, a fireplace and a garage with 529 square feet of building area. The property has an approximately 19,584 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located within .25 of a mile from the subject property.

[1] The subject's property record card disclosed the dwelling has a stucco exterior with 818 square feet of basement finish, which were not reported by nor refuted by the appellant.

The comparables have sites that range in size from 20,412 to 22,438 square feet of land area. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 2,482 to 3,262 square feet of living area. The dwellings are from 59 to 62 years old. The comparables each have a basement, central air conditioning, either 2½ or 3½ bathrooms, a fireplace and a garage ranging in size from 483 to 552 square feet of building area. The comparables sold from July 2023 to May 2024 for prices ranging from $776,000 to $950,000 or from $280.50 to $317.20 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $262,422, which would reflect a market value of $787,345 or $282.00 per square foot of living area, including land, when using 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 $289,623. The subject's assessment reflects a market value of $868,956 or $311.23 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located from .15 to .90 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 20,000 to 20,200 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,656 to 2,991 square feet of living area. The dwellings are from 51 to 59 years old. Three comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, either 2½ or 3½ bathrooms and a fireplace. Three comparables each have a garage containing 484 or 648 square feet of building area. The comparables sold from March 2024 to May 2025 for prices ranging from $890,000 to $1,030,000 or from $312.06 to $386.67 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The parties submitted seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, due to their lack of basement finish, a feature of the subject and/or they differ from the subject in dwelling size. Additionally, the appellant's comparables #1 and #3 have sale dates that occurred in 2023, less proximate to the lien date at issue than other sales in the record. The Board has also given reduced weight to board of review comparables #2 and #3 due to their lack of basement finish, their lack of a basement foundation with finished area and/or their lack of a garage, all features of the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #4, which sold more proximate to the lien date at issue and overall are more similar to the subject in location, dwelling size, foundation, basement finish and some features. However, both dwellings are somewhat older than the subject, suggesting upward adjustments would be required to make them more equivalent to the subject. Nevertheless, these two comparables sold in October 2024 and May 2025 for prices of $995,000 and $1,027,000 or for $332.66 and $386.67 per square foot of living area, including land. The subject's assessment reflects a market value of $868,956 or $311.23 per square foot of living area, including land, which falls below the two best comparable sales in the record. Based on this record and after considering adjustments to the best 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:

C E R T I F I C A T I O N

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: November 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 9-215 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

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