FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Pasquella
DOCKET NO.: 25-01767.001-R-2
PARCEL NO.: 16-03-303-010

The parties of record before the Property Tax Appeal Board are Mark Pasquella, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:	$151,829
IMPR.:	$338,892
TOTAL:	$490,721

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 brick exterior construction with 5,393 square feet of living area. The dwelling was constructed in 1973 and is 52 years old.[1] Features of the home include a full basement, central air conditioning, three fireplaces, and a 984 square foot garage. The property has a 40,270 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 sales located within the subject's assessment neighborhood and within .28 of a mile of the subject. The comparables consist of 2-

[1] The property record card submitted by the board of review, which was not refuted by the appellant, disclosed that the subject was remodeled in 2009, resulting in an effective age of 1980. The property record card also revealed a $210,000 permit for an addition in 2006 and a $300,000 permit for an addition in 2007.

story dwellings of brick exterior construction ranging in size from 5,427 to 7,522 square feet of living area. The homes were built from 1969 to 1979. Each dwelling has a basement foundation, central air conditioning, three or four fireplaces, and a garage containing either 884 or 912 square feet of building area. The parcels range in size from 39,980 to 55,730 square feet of land area. The comparables sold from February 2022 to August 2024 for prices of either $1,150,000 or $1,180,000 or from $206.24 to $239.30 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of $380,887, for an estimated market value of $1,142,775 or $211.90 per square foot of living area, including land, when applying 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 $490,721. The subject's assessment reflects a market value of $1,472,310 or $273.00 per square foot of living area, land included, when using the 33.33% statutory level of assessment.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .42 of a mile of the subject, two of which are within the subject's assessment neighborhood. The comparables consist of 1.75-story or 2-story dwellings of brick exterior construction ranging in size from 4,713 to 5,635 square feet of living area. The dwellings are 36 to 54 years old. Each dwelling has a basement foundation, central air conditioning, one or three fireplaces, and a garage ranging in size from 875 to 1,142 square feet of building area. The parcels range in size from 31,680 to 41,480 square feet of land area. The comparables sold from February 2024 to April 2025 for prices ranging from $1,728,000 to $1,850,000 or from $310.56 to $380.86 per square foot of living area, including land. The board of review also submitted a copy of the listing associated with the appellant's comparable #1, noting that the home sold in as-is condition with "the kitchen and most bathrooms [having] been demoed." Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparables differ from the subject in condition, features, dwelling size, and/or location.

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 a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2 and #3, which differ from the subject in dwelling size and/or sold less proximate to the January 1, 2025 assessment date at issue. The Board also gives reduced weight to the board of review's comparables #3 and #4, which differ from the subject in age. The Board finds the parties' remaining comparables sold proximate to the assessment date at issue and are more

similar to the subject in age, location, dwelling size, and features. These most similar comparables sold from February 2024 to April 2025 for prices ranging from $1,150,000 to $1,795,000 or from $206.24 to $380.86 per square foot of living area, including land. The subject's assessment reflects a market value of $1,472,310 or $273.00 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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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