



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

APPELLANT: Sandra Rogalski  
DOCKET NO.: 24-00671.001-R-1  
PARCEL NO.: 10-33-104-033

The parties of record before the Property Tax Appeal Board are Sandra Rogalski, 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:** \$36,288  
**IMPR.:** \$327,847  
**TOTAL:** \$364,135

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 2-story dwelling of brick exterior construction with 5,862 square feet of living area. The dwelling was constructed in 2010 and is approximately 14 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, a 726 square foot garage and an inground swimming pool. The property has an approximately 26,206 square foot site and is located in Hawthorn Woods, Fremont 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 0.42 of a mile from the subject property. The comparables have sites that range in size from 23,030 to 26,600 square feet of land area and are improved with 2-story dwellings of brick exterior construction ranging in size from 5,247 to 6,626 square feet of living area. The dwellings were built in 2005 or 2006.

Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning, one or two fireplaces and a 726 square foot garage. The properties sold from January 2022 to May 2024 for prices ranging from \$786,000 to \$1,050,000 or from \$118.62 to \$174.19 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$335,136 which reflects a market value of \$1,005,509 or \$171.53 per square foot of living area, land included, 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 \$364,135. The subject's assessment reflects a market value of \$1,092,514 or \$186.37 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.33 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 26,119 to 28,405 square feet of land area and are improved with 2-story dwellings of brick exterior construction ranging in size from 4,292 to 6,371 square feet of living area. The homes are either 17 or 19 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 726 to 946 square feet of building area. Comparable #1 has an inground swimming pool and a hot tub. The properties sold from June 2023 to June 2024 for prices ranging from \$899,000 to \$1,627,777 or from \$174.19 to \$255.50 per square foot of living area, land included.

The board of review's grid analysis disclosed the subject property sold in December 2024 for a price of \$1,100,000 or \$187.65 per square foot of living area, land included. The board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration which reiterated the sale date, sale price and disclosed the property was advertised for sale.

The board of review argued the Illinois Supreme Court has held that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway co. of Chicago, 37 Ill.2d 158 (1967)

Based on this evidence, the board of review requested the subject's assessment be increased to reflect the December 2024 purchase price.

### **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

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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 record contains evidence the subject property sold in December 2024 and submitted five comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #2 and #3 which have an unfinished basement and/or sold in 2022, less proximate to the January 1, 2024 assessment date than other properties in the record. The Board also gives less weight to board of review comparable #2 which is less similar to the subject in dwelling size than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #1 along with board of review comparables #1 and #3, including the parties' common property, which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and some features. However, these two properties present varying degrees of similarity to the subject in site size, garage capacity and/or inground swimming pool feature, suggesting adjustments are needed to make these properties more equivalent to the subject. These two comparables sold in November 2023 and June 2024 for prices of \$1,050,000 and \$1,627,777 or \$174.19 and \$255.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,092,514 or \$186.37 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record.

The record also includes evidence depicting the subject property sold in December 2024 for a price of \$1,100,000 or \$187.65 per square foot of living area, land included, which undermines the appellant's overvaluation argument. Furthermore, the board of review's comparables have total assessments reflecting from 24.57% to 33.19% of their sale prices. The subject's 2024 total assessment reflects 33.10% of the purchase price which is within the range established by the board of review's comparable properties.

Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds neither a reduction nor an increase in the subject's assessment is warranted.

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: \_\_\_\_\_

October 21, 2025



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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