



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

APPELLANT: Sandy Rodriguez  
DOCKET NO.: 24-01035.001-R-1  
PARCEL NO.: 16-06-302-036

The parties of record before the Property Tax Appeal Board are Sandy Rodriguez, 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:** \$185,753  
**IMPR.:** \$361,495  
**TOTAL:** \$547,248

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 part two-story and part three-story dwelling of Dryvit exterior construction with 6,992 square feet of living area.<sup>1</sup> The dwelling was constructed in 2001 and is 23 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a 1,008 square foot garage. The property has an 87,120 square foot site and is located in Lake Forest, West Deerfield 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 .12 of a mile of the subject. The comparables consist of two-story dwellings ranging in size from 5,596 to 7,511 square feet of living area. The homes

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<sup>1</sup> The Board finds the listing sheet associated with the subject's 2022 sale, submitted by the board of review and not refuted by the appellant in rebuttal, to contain the best description of the subject's design and exterior construction.

were built from 1994 to 1999. Each dwelling has central air conditioning, two to four fireplaces, a full basement with finished area, and a garage ranging in size from 875 to 1,014 square feet of building area. The comparables sold from March 2021 to October 2022 for prices ranging from \$1,145,000 to \$1,650,000 or from \$204.61 to \$220.62 per square foot of living area, including land.<sup>2</sup> Based on this evidence, the appellant requested a reduced assessment of \$511,950, for an estimated market value of \$1,536,004 or \$219.68 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 \$547,248. The subject's assessment reflects a market value of \$1,641,908 or \$234.83 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the subject's assessment neighborhood and within .27 of a mile of the subject. The comparables consist of two-story dwellings of stucco, stone, or brick exterior construction ranging in size from 5,040 to 7,152 square feet of living area. The dwellings range from 16 to 32 years old. Each dwelling has central air conditioning, four or five fireplaces, a basement with finished area, and a garage ranging in size from 792 to 1,232 square feet of building area. The comparables sold from August 2022 to May 2024 for prices ranging from \$1,652,000 to \$2,450,000 or from \$327.78 to \$342.56 per square foot of living area, including land. The comparables have improvement assessments ranging from \$253,488 to \$415,940 or from \$50.30 to 58.16 per square foot of living area. The board of review also submitted a memorandum and a copy of the listing sheet associated with the subject's July 2022 sale for a price of \$2,100,000. The listing disclosed the property was marketed for 11 days and was listed by Berkshire Hathaway Home Services. In the memorandum, the board of review argued that the subject's sale is more proximate to the assessment date at issue than two of the appellant's comparables and that the sale is the most reliable indicator of the subject's value. Based on this evidence, the board of review requested an increase in the subject's assessment.

In rebuttal, the appellant argued that the subject's 2022 sale is too remote from the assessment date to be an accurate indicator of the subject's current value.

### **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.

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<sup>2</sup> The appellant reported that the subject sold in July 2022 for a price of \$2,100,000.

<sup>3</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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The parties submitted a total of six comparable sales and evidence of the subject's sale to support their respective positions before the Property Tax Appeal Board.

The Board gives less weight to the appellant's comparables #2 and #3, as well as the board of review's comparable #1, which differ from the subject in dwelling size and/or sold less proximate to the January 1, 2024 assessment date at issue in this appeal. The parties' remaining comparables sold more proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold from August 2022 to June 2023 for prices ranging from \$1,650,000 to \$2,450,000 or from \$219.68 to \$342.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,641,908 or \$234.83 per square foot of living area, including land, which is below the range established by the best comparable sales in this record overall and within the range on a per-square-foot basis. 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.

The Board finds the board of review's proposed increase in the subject's assessment to \$699,930 would be greater than the total assessments of the three comparables presented by the board of review, and would therefore result in an inequitable assessment. Based on this analysis, the Board finds an increase in the subject's assessment, as requested by the board of review, is not 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.



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Chairman



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Member



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Member



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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:

February 17, 2026



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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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