FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Maquis Tolari
DOCKET NO.: 25-00986.001-R-1
PARCEL NO.: 10-28-405-043

The parties of record before the Property Tax Appeal Board are Maquis Tolari, 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 ***an increase*** 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:	$37,898
IMPR.:	$251,073
TOTAL:	$288,971

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 two-story dwelling of brick exterior construction with 3,662 square feet of living area. The dwelling was built in 2005 and is approximately 20 years old. Features of the property include a full walkout basement with 1,450 square feet of finished area, central air conditioning, 4½ bathrooms,[1] one fireplace and a garage with 662 square feet of building area. The property has an approximately 26,171 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 five comparable sales that have the same assessment neighborhood code as the subject and are located within approximately .87 of a mile from the

[1] The subject's property record card submitted by the board of review disclosed the subject has 4½ bathrooms, which was not refuted by the appellant in rebuttal.

subject property. The comparables have sites that range in size from 12,600 to 20,400 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,911 to 4,141 square feet of living area. The dwellings were built in 2005 or 2006. The comparables each have a full basement, one of which is a walkout and one has 975 square feet of finished area. Each comparable has central air conditioning, 2½ or 3½ bathrooms, one fireplace and a garage ranging in size from 420 to 961 square feet of building area. The comparables sold from June 2023 to March 2025 or from 3 to 18 months from the assessment date for prices ranging from $550,000 to $775,000 or from $176.84 to $188.94 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $230,012, which would reflect a market value of $690,105 or $188.45 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 $253,137. The subject's assessment reflects a market value of $759,487 or $207.40 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located within approximately .33 of a mile from the subject property. The comparables have sites ranging in size from 13,817 to 25,787 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,526 to 3,741 square feet of living area. The dwellings are 19 or 20 years old. Each comparable has a full basement with 1,417 to 1,600 square feet of finished area, central air conditioning, 4½ bathrooms, one fireplace and a garage ranging in size from 657 to 703 square feet of building area. The comparables sold from April 2024 to January 2025 or within 8 months of the assessment date for prices ranging from $800,000 to $875,000 or from $226.89 to $233.89 per square foot of living area, including land.

The board of review's grid analysis also disclosed the subject property sold in March 2026 for a price of $867,000 or $236.76 per square foot of living area, land included. The board of review's submission included a copy of the subject's Multiple Listing Service (MLS) printout which depicted the property was originally listed for sale on November 24, 2025 for a price of $875,000, taken off the market on January 22, 2026 and closed on March 13, 2026 for a sale price of $867,000.[2] The MLS described the subject as resort style living in Hawthorn Woods County Club, which is "centered around an 18-hole Arnold Palmer Signature Golf Course." The home is situated on over a ½ acre lot with mature trees for privacy, and serene views backing a pond and expansive farm fields. The country club amenities include a clubhouse, park/playground, pool, tennis courts, pond/lake, gated entry, and paved streets among other things. The MLS printout disclosed the home has been freshly painted and most carpet replaced. The refreshed kitchen is a cooks dream with newer higher end appliances and a walk-in pantry, the primary suite is a true retreat with three walk-in closets and a spa-like bath. The home also

[2] The record indicates the appellant filed the original appeal on January 25, 2026, which was after the subject's originally listing date of November 24, 2025 and three days after the listing was taken off the market of January 22, 2026 but before the closing date of March 13, 2026.

has a walkout basement with exterior access that is finished with a recreation room, an exercise room, a bar, a game room and a theatre room. The outside has a two-tier composite deck featuring a built-in sunken fireplace with bench seating and a dining area shaded by a remote-operated awning.

The board of review submitted a memorandum noting the subject property sold on March 13, 2026 for $867,000. The subject's current assessment reflects a market value of $759,457 or $107,543 below its recent purchase price. "The Illinois Supreme Court has ruled that a contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1st Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc, 45 Ill.2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945)."

Based on this evidence, the board of review requested the subject's total assessment be increased to $288,971, which reflects the subject's recent purchase price of $867,000 when applying the statutory level of assessment of 33.33%.

In rebuttal, the appellant's counsel argued that the county is using sales data for the subject from 2026 for a 2025 tax appeal. Counsel asserted that county comparable #1 has a sweeping golf-course and water views. The interior of the home is loaded with every available upgrade. The kitchen boasts granite counter tops, a butler's pantry, stainless steel appliances including a $12,000 black stainless steel fried installed 2 years ago. The first-floor master suite provides a private retreat. The outdoor living space is designed for relaxation and entertainment and features a three tier deck complete with hot tub, gas grill, firepit and brick paver patio. Counsel asserted that county comparable #2 is also highly upgraded and refinished to perfection. The lower level has its own home theater, bar, full bath and golf simulator. Outside there is expansive pavor patio surrounded by lush land scaping and picturesque golf course vistas. Recent updates include a new roof and gutters in 2023 and furnace in 2024. Lastly, counsel asserted that county comparable #3 and features and #2 are highly upgraded and county comparable #3 is extremely well appointed with a larger finished lookout lower level and massive Trex decking and an expansive stone patio. The appellant did not provide any substantive documentary evidence in support of these claims.

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) [Emphasis added]. The Board finds the totality of the evidence in the record supports an increase in the subject's assessment.

The appellant contends the subject's assessment should be reduced based on the five comparable sales submitted with the appeal petition. The board of review presented comparable sales data on three properties and evidence of the sale of the subject in an effort to increase the subject's

assessment. The evidence disclosed the subject sold in March 2026 for a price of $867,000 after having been originally listed on November 24, 2025 for a price of $875,000. Information provided by the board of review, consisting of a listing sheet, indicates the sale had elements of an arm's length transaction which was not refuted by the appellant in rebuttal.

The Board has given less weight to the appellant's comparables, which differ from the subject in dwelling size and/or they lack basement finish, a feature of the subject. In addition to the subject's sale price, the Board finds the best evidence of market value to be the three comparables submitted by the board of review, which sold more proximate to the lien date at issue and are overall more similar to the subject in location, dwelling size, design, age and features. These best comparables sold from April 2024 to January 2025 for prices ranging from $800,000 to $875,000 or from $226.89 to $233.89 per square foot of living area, including land. The subject's current total assessment reflects a market value of $759,487 or $207.40 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record and is below the subject's March 2026 sale price.

The subject's sale price, as well as the three board of review comparables with sale prices ranging from $800,000 to $875,000, demonstrates the subject property is underassessed in relation to its assessment, which reflects an estimated market value of $759,487 or $207.40 per square foot of living area, land included.

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

Therefore, based on this evidence the Board finds an increase in the subject's assessment commensurate with the board of review's request 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:

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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