



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

APPELLANT: Leonid Dodin  
DOCKET NO.: 18-02771.001-R-1  
PARCEL NO.: 15-05-426-011

The parties of record before the Property Tax Appeal Board are Leonid Dodin, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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:** \$22,606  
**IMPR.:** \$21,656  
**TOTAL:** \$44,262

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 2018 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 one-story dwelling of frame exterior construction with 777 square feet of living area.<sup>1</sup> The dwelling was constructed in 1983. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 462 square foot garage. The property has a 7,365 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 21, 2016 for a price of \$132,800.<sup>2</sup> The appellant completed Section IV – Recent Sale Data of the appeal

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<sup>1</sup> Descriptive details of the subject property were drawn from the listing sheet provided by the appellant and the property record card provided by the board of review.

<sup>2</sup> The Settlement Statement provided by the appellant disclosed the subject sale occurred on November 21, 2016.

petition reporting that the subject property was purchased from Scott Summers, the parties to the transaction were not related and the property was advertised by a realtor through the Multiple Listing Service (MLS). The appellant did not provide how long a period of time the property was advertised. To document the subject's sale the appellant submitted copies of the Settlement Statement, the Closing Disclosure Statement, the MLS listing sheet, the Listing & Property History Report and the PTAX-203 Illinois Real Estate Transfer Declaration. The Settlement Statement reflects the purchase price, date of sale and the distribution of broker's fees to two entities. The transfer declaration depicts the property was advertised for sale and that the sale was in lieu of a foreclosure. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,624. The subject's assessment reflects a market value of \$177,219 or \$228.08 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review provided copies of the subject's property record card, MLS listing and the transfer declaration with handwritten notations that read "subject, short sale/closed in 2016." Based on this evidence, the board of review requested the subject's assessment be sustained.

With respect to the appellant's overvaluation claim, the board of review did not provide any market value evidence in support of its assessed valuation of the subject property.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

On this limited record, the Board finds the best evidence of market value to be the purchase of the subject property in November 2016 for a price of \$132,800. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed portions of Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property had been advertised on the open market through the Multiple Listing Service. In further support of the transaction, the appellant submitted copies of the subject's listing sheet, the Property History Report and the real estate transfer declaration. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value. The Board finds the purchase price of \$132,800 is significantly below the market value of \$177,219 as reflected by the assessment. Furthermore, the Board finds the board of review did not provided any market value evidence, such as recent comparable sales closer to the valuation date at issue of January 1,

2018, to support the subject's assessment. Based on this limited record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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:

January 19, 2021



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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COUNTY

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