



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

APPELLANT: Jay Dolgin  
DOCKET NO.: 20-05292.001-R-1  
PARCEL NO.: 16-32-401-023

The parties of record before the Property Tax Appeal Board are Jay Dolgin, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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:** \$54,167  
**IMPR.:** \$122,911  
**TOTAL:** \$177,078

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 2020 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 wood siding exterior construction with 2,521 square feet of living area. The dwelling was constructed in 1959. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 632 square foot garage. The property has a 9,450 square foot site and is located in Deerfield, 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 .37 of a mile from the subject. The comparables have sites ranging in size from 8,970 to 9,600 square feet of land area and are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,344 to 2,783 square feet of living area. The dwellings were constructed from 1959 to 1962. Each comparable is reported to have a concrete slab foundation,

central air conditioning, and a garage ranging in size from 240 to 569 square feet of building area. Two comparables each have one fireplace. The comparables sold from May to August 2020 for prices ranging from \$350,000 to \$477,500 or from \$149.32 to \$173.26 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,078. The subject's assessment reflects a market value of \$531,818 or \$211.00 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .27 of a mile from the subject. The properties have sites with either 9,000 or 10,010 square feet of land area and are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,318 to 2,590 square feet of living area and were built in 1959 or 1960. Comparable #2 has an effective year built of 1967. The comparables are reported to have basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 528 square feet of building area. The comparables sold from April 2018 to June 2019 for prices ranging from \$529,500 to \$645,000 or from \$228.43 to \$249.03 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 record contains seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which have slab foundations unlike the subject. The Board gives less weight to board of review comparables #1 and #3 as each sold in 2018 which is less proximate in time to the January 1, 2020 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be board of review comparables #2 and #4. These comparables sold proximate in time to the assessment date at issue and are overall more similar to the subject in location, age, dwelling size and most features. These comparables sold in January or June 2019, each for a price of \$560,000 or for \$230.07 and \$239.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$531,818 or \$211.00 per square foot of living area, including land, which falls below above the two best comparable sales in the record both on overall market value and price per square foot. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, 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: \_\_\_\_\_

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:

April 18, 2023



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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