



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

APPELLANT: Ronald Dagar  
DOCKET NO.: 21-01037.001-R-1  
PARCEL NO.: 12-31-212-005

The parties of record before the Property Tax Appeal Board are Ronald Dagar, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$102,265  
**IMPR.:** \$126,420  
**TOTAL:** \$228,685

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 2021 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 ranch-style dwelling of brick exterior construction with 2,816 square feet of living area. The dwelling was built in 1953 with an effective year built of 1961. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 657 square foot garage. The property has an approximately 22,320 square foot site and is located in Lake Forest, Shields 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 with the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 23,130 to 39,500 square feet of land area. The comparables are improved with ranch-style dwellings of brick exterior construction ranging in size from 2,695 to 3,201 square feet of living area. The dwellings were built from 1950 to 1969 with comparable #3 having a reported

effective year built of 1967. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one to three fireplaces, and a garage that ranges in size from 440 to 676 square feet of building area. Comparable #3 has a hot tub. The properties sold from January 2020 to June 2021 for prices ranging from \$422,600 to \$679,000 or from \$132.02 to \$251.95 per square foot of living area, including land. The appellant also disclosed in the grid analysis that the subject sold in March 2017 for a price of \$810,000 or \$287.64 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$179,468, which would reflect a market value of \$538,458 or \$191.21 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 \$228,685. The subject's assessment reflects a market value of \$687,774 or \$244.24 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted information on three comparable sales with the same assessment neighborhood code as the subject property. Board of review comparables #1, #2, and #3 are the same properties as the appellant's comparables #3, #4, and #1, respectively. These comparables were previously described. Based on this evidence, the board of review requested 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 five suggested comparable sales for the Board's consideration, as three sales were common to both parties. The Board finds the parties' comparables to be similar to the subject in location, design, age, dwelling size, and some features. However, the board gives less weight to the appellant's comparable #3/board of review comparable #1 which has a hot tub, unlike the subject, and a sale price that is significantly less than the other comparables in this record. Three of the remaining comparables lack basement finish, a feature of the subject, suggesting upward adjustments for this difference would be necessary to make them more equivalent to the subject. The properties sold from January 2020 to June 2021 for prices ranging from \$501,250 to \$679,000 or from \$176.62 to \$251.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$687,774 or \$244.24 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record on an overall market value basis but within the range on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject such as but not limited to basement finish, the Board finds no reduction in the subject's estimated market value as reflected by its 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 17, 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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