



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

APPELLANT: Marcy Dolins
DOCKET NO.: 24-01861.001-R-1
PARCEL NO.: 16-21-115-005

The parties of record before the Property Tax Appeal Board are Marcy Dolins, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$125,824
IMPR.: \$160,698
TOTAL: \$286,522

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 1-story dwelling of brick exterior construction with 2,803 square feet of living area. The dwelling was constructed in 1993 and is approximately 31 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 552 square foot garage.¹ The property is located in Highland Park, 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 five comparable sales located from 0.84 of a mile to 1.91 miles from the subject property. The comparables have sites that range in size from 19,998 to 60,113 square feet of land area and are improved with 1-story dwellings of wood frame exterior construction ranging in size from 2,704 to 3,267 square feet of living area. The dwellings range

¹ No site size for the subject was disclosed in the parties' grid analyses or the subject's property record card.

in age from 46 to 72 years old. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 460 to 808 square feet of building area. Four dwellings each have one fireplace. The properties sold from June 2023 to July 2024 for prices ranging from \$589,000 to \$1,051,000 or from \$198.09 to \$321.70 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$192,453 which reflects a market value of \$577,417 or \$206.00 per square foot of living area, land included, 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 \$286,522. The subject's assessment reflects a market value of \$859,652 or \$306.69 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.47 of a mile from the subject property. The comparables are improved with 1-story dwellings of Dryvit, wood siding or brick exterior construction ranging in size from 3,013 to 4,715 square feet of living area.³ The homes range in age from 29 to 33 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 484 to 782 square feet of building area. The properties sold from June 2022 to April 2024 for prices ranging from \$1,090,000 to \$1,850,000 or from \$349.95 to \$452.65 per square foot of living area, land included.

The board of review also submitted comments contending the subject's 2024 assessment reflects application of the 2024 equalization factor of 1.0420 to the October 2022 purchase price of \$825,000 and that the appellant's requested assessment reflects a market value below the 2022 purchase price. 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 parties submitted eight comparable sales, and the board of review also submitted evidence the subject sold in October 2022 for a price of \$825,000 to support their respective positions before the Board. The Board finds the appellant's comparables range from 15 to 41 years older in age than the subject property while the board of review comparables either sold in 2022 or are

² 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

³ No site sizes were disclosed for the board of review comparables.

substantially larger in dwelling size when compared to the subject. Nevertheless, the board gives less weight to appellant comparables #1, #3, #4 and #5, which are least similar to the subject in age, and to board of review comparables #2 and #3, which are least similar to the subject in dwelling size.

The Board finds the best evidence of market value to be appellant comparable #2, board of review comparable #1 and the October 2022 sale of the subject property for \$825,000 or \$294.33 per square foot of living area, land included. The two comparables are more similar to the subject location, age, design, dwelling size and features. The properties sold in July 2022 and June 2023 for prices of \$860,000 and \$1,090,000 or \$270.53 and \$361.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$859,652 or \$306.69 per square foot of living area, including land, which falls just below the two best comparable sales in this record on an overall market value basis and is bracketed by the two best comparables on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, as well as a time adjustment for the subject's and the board of review comparable #1's 2022 sale dates, the Board finds the subject's assessment is justified and a reduction in the subject's assessment 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.



Chairman



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:

February 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 9-125 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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