



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

APPELLANT: Armel Sahraoui
DOCKET NO.: 20-06157.001-R-1
PARCEL NO.: 11-15-409-001

The parties of record before the Property Tax Appeal Board are Armel Sahraoui, 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 **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: \$54,126
IMPR.: \$34,501
TOTAL: \$88,627

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 one-story dwelling of brick exterior construction with 988 square feet of living area.¹ The dwelling was constructed in 1958. Features of the home include a crawl space foundation, a 352 square foot garage and a 270 square foot metal utility shed. The property has a 48,911 square foot site and is located in Green Oaks, Libertyville 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 properties located within .31 of a mile to 1.44 miles from the subject property. The comparables have sites that range in size from 31,485 to 41,578 square feet of land area. The comparables are improved with one-story dwellings of

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review.

frame, brick or frame and brick exterior construction ranging in size from 1,810 to 2,584 square feet of living area. The dwellings were built from 1940 to 1983 with comparable #3 having a reported effective age of 1968. Four comparables each have a basement. Each comparable has a central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 1,500 square feet of building area. The comparables sold from March 2019 to January 2020 for prices ranging from \$402,500 to \$465,000 or from \$169.74 to \$224.86 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$72,117, which would reflect a market value of \$216,373 or \$219.00 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 \$88,627. The subject's assessment reflects a market value of \$266,227 or \$269.46 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 five comparable sales located from 1.14 to 1.42 miles from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 864 to 1,176 square feet of living area. The dwellings were built from 1925 to 1953. One comparable has a crawl space foundation, one comparable has a concrete slab foundation and three comparables each have a basement. Four comparables each have central air conditioning. Each comparable has a garage ranging in size from 240 to 576 square feet of building area. The comparables sold from February to October 2020 for prices ranging from \$265,000 to \$700,000 or from \$256.80 to \$603.45 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 ten suggested comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, dwelling size, age and/or features. Nevertheless, the Board has given less weight to the appellant's comparables due to their significantly larger dwelling sizes when compared to the subject. Furthermore, the appellant's comparables #4 and #5 are considerably newer in age when compared to the subject dwelling. The Board has given reduced weight to board of review comparable #1 as it appears to be outlier based on its significantly higher sale price of \$700,000 or \$603.45 per square foot of living area, including land, when compared to the other comparables sales in the record. The Board has also given less weight to board of review comparables #3 and #4, which differ from the subject in dwelling size or age.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #5 which are relatively similar to the subject in dwelling size and age. However, the board finds these two comparables each have central air conditioning, one of which also has a basement, neither of which are features of the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in February and October 2020 for prices of \$300,000 and \$265,000 or for \$303.03 and \$283.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$266,227 or \$269.46 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record in terms of overall market value but below the comparables 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, the Board finds no reduction in the subject's 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Armel Sahraoui, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085