



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

APPELLANT: Armel Sahraoui  
DOCKET NO.: 21-04384.001-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:** \$55,052  
**IMPR.:** \$35,091  
**TOTAL:** \$90,143

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 one-story dwelling of brick exterior construction with 988 square feet of living area. 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 three comparable sales located from 1.07 to 1.54 miles from the subject property. The comparables have sites that range in size from 7,703 to 10,052 square feet of land area. The comparables are improved with one-story dwellings of frame or brick exterior construction containing either 936 or 1,080 square feet of living area. The dwellings were built from 1948 to 1955. Comparable #1 has central air conditioning and each comparable

has a garage ranging in size from 280 to 528 square feet of building area. The comparables sold from March 2020 to March 2021 for prices ranging from \$190,000 to \$224,900 or from \$175.93 to \$240.28 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$74,093, which would reflect a market value of \$222,301 or \$225.00 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 \$90,143. The subject's assessment reflects a market value of \$271,107 or \$274.40 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 four comparable sales located from 1.03 to 2.14 miles from the subject property. The comparables have sites that range in size from 8,100 to 43,418 square feet of land area. The comparables are improved with one-story dwellings of brick or brick and frame exterior construction ranging in size from 936 to 1,169 square feet of living area. The dwellings were built from 1948 to 1954 with comparable #4 having a reported effective age of 1973. Two comparables each have a basement. Each comparable has central air conditioning and a garage ranging in size from 440 to 528 square feet of building area. Comparable #1 has a fireplace. The comparables sold from February 2020 to June 2021 for prices ranging from \$265,000 to \$325,000 or from \$278.02 to \$315.17 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 seven 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, site size and/or features. Nonetheless, the Board has given less weight to board of review comparables #1 and #3 due to their less similar basement foundations, when compared to the subject's crawl space foundation. Moreover, board of review comparable #1 is located more than two miles away from the subject and has a larger dwelling size, when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are overall more similar to the subject in dwelling size, design, age, foundation type and some features, despite that they are located more than one mile away from the subject. However, the board finds these five comparables have substantially smaller site sizes, when compared to the subject and three of the five comparables have central air conditioning, not a feature of the

subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from March 2020 to June 2021 for prices ranging from \$190,000 to \$295,000 or from \$175.93 to \$315.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$271,107 or \$274.40 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record and appears to be well supported given its substantially larger site size. 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: 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

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