



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

APPELLANT: Armel Sahraoui
DOCKET NO.: 22-01910.001-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 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: \$56,263
IMPR.: \$35,863
TOTAL: \$92,126

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 2022 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 is improved with a one-story dwelling of brick exterior construction containing 988 square feet of living area. The dwelling was constructed in 1958. Features of the home include two bedrooms, one-bathroom, and an attached garage with 352 square feet of building area. The property has a 48,911 square foot site 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 improved with one-story dwellings of brick exterior construction each with 936 square feet of living area. The homes were built from 1947 to 1949. Each comparable has two bedrooms, one bathroom, and a detached garage with either 528 or 720 square feet of building area. Comparable #2 also has central air conditioning. These properties have site ranging in size from 8,543 to 9,800 square feet of land area. The

comparables are located from 1.00 to 1.07 miles from the subject property. The sales occurred from March 2020 to June 2022 for prices ranging from \$195,000 to \$320,000 or from \$208.33 to \$341.88 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$66,189.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,126. The subject's assessment reflects a market value of \$276,406 or \$279.76 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparable #4 being the same property as appellant's comparable sale #2. The comparables are improved with one story dwellings of brick or frame exterior construction that have either 936 or 980 square feet of living area. Each comparable has two bedrooms, 1 or 1.5 bathrooms, central air conditioning and either an attached or detached garage ranging in size from 240 to 720 square feet of building area. Comparable #1 also has a fireplace. These properties have sites ranging in size from 8,031 to 9,398 square feet of land area. The comparables are located from 1.03 to 1.22 miles from the subject property. The sales occurred from June 2021 to June 2022 for prices ranging from \$267,500 to \$320,000 or from \$272.96 to \$341.88 per square foot of living area, including land.

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 six comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparable sale #1 as this property sold in January 2020, approximately two years prior to the assessment date at issue, and is less likely to be reflective of the subject's market value as of January 1, 2022. The remaining comparables are similar to the subject property in dwelling age, size, bedroom count and bathroom count with the exception board of review comparable #3 has an additional ½ bathroom. The Board finds, however, that appellant's comparable #2 and the board of review comparables, which includes the common sale submitted by the parties, are superior to the subject by having central air conditioning, which the subject does not have, indicating each would require a downward adjustment to make them more equivalent to the subject for this amenity. Additionally, four of these comparables have larger garages than the subject indicating the comparables would require a downward adjustment for this characteristic. Finally, board of review comparable #1 also has one fireplace, a feature the

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

subject does not have, again indicating a downward adjustment for this feature would be appropriate. The Board finds the subject property does have a larger site than the comparables, however, the subject and the comparables have similar land assessments implying these properties have similar site values regardless of size. These comparables sold for prices ranging from \$220,000 to \$320,000 or from \$235.04 to \$341.88 per square foot of living area, including land. The comparable most similar to the subject in features is appellant's comparable sale #2 as this property has no central air conditioning but does have a slightly larger garage than the subject. This property sold in May 2021 for a price of \$220,000 or \$235.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$276,406 or \$279.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is appropriate after considering the suggested adjustments to the comparables for their superior features in relation to the subject property. 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: January 16, 2024



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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