



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

APPELLANT: Tourya Berri
DOCKET NO.: 23-01256.001-R-1
PARCEL NO.: 14-15-304-067

The parties of record before the Property Tax Appeal Board are Tourya Berri, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich, 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: \$38,999
IMPR.: \$189,588
TOTAL: \$228,587

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 2023 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 two-story dwelling of wood siding exterior construction with 3,082 square feet of living area. The dwelling was built in 2019. Features include an unfinished basement, central air conditioning and a 564 square foot garage. The property has an approximately 4,590 square foot site and is located in Hawthorn Woods, Ela 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 in the same neighborhood code as the subject and .04 of a mile from the subject. Counsel for the appellant noted that each of these homes are “newer” than the subject dwelling. The parcels each contain 3,264 square feet of land area and are each improved with a two-story dwelling of wood siding exterior construction. The homes were built in either 2021 or 2022 and range in size from 2,834 to 2,887

square feet of living area. Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 420 to 432 square feet of building area. The comparables sold from October 2021 to December 2022 for prices ranging from \$568,362 to \$630,527 or from \$200.34 to \$218.40 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$200,563 which would reflect a market value of approximately \$601,749 or \$195.25 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$228,587. The subject's assessment reflects a market value of \$685,830 or \$222.53 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 five comparable sales located in the same neighborhood code as the subject and within .09 of a mile from the subject. The parcels range in size from 4,596 to 6,012 square feet of land area and are each improved with a two-story dwelling of wood siding exterior construction. The homes were built in either 2021 or 2022 and range in size from 3,061 to 3,306 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 449 to 564 square feet of building area. Comparable #3 has a fireplace. The comparables sold from March to October 2022 for prices ranging from \$699,900 to \$747,549 or from \$222.71 to \$239.29 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 parties submitted a total of eight suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which sold in 2021, a date more remote from the lien date at issue in this appeal of January 1, 2023 than the other sales in this record. The Board has also given reduced weight to board of review comparable #5 which is larger than the subject dwelling and less similar to the subject than other comparable sales in the record.

¹ 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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

The Board finds the best evidence of market value in the record to be appellant's comparables #2 and #3 along with board of review comparables #1 through #4 which are more similar to the subject in location, design, exterior construction, age, dwelling size, foundation and some features when compared to the subject. The site sizes of the appellant's comparables are each smaller than the subject site and, but for board of review comparable #3, the site sizes of the board of review comparables are each larger than the subject site meaning that each comparable, but one, requires adjustment for these lot size differences. Likewise, the dwellings differ in age, dwelling size and/or garage size necessitating further adjustments to make the comparables more similar to the subject property. Nonetheless the comparables sold for prices ranging from \$599,900 to \$747,549 or from \$211.68 to \$239.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$685,830 or \$222.53 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis. Based on this evidence and after considering appropriate adjustments to the comparable sales to make them more equivalent to the subject, 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: _____

August 20, 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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