



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

APPELLANT: Sarah Wang  
DOCKET NO.: 17-03066.001-R-1  
PARCEL NO.: 15-33-215-015

The parties of record before the Property Tax Appeal Board are Sarah Wang, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC, in Chicago, 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:** \$29,805  
**IMPR.:** \$96,042  
**TOTAL:** \$125,847

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 2017 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 2,040 square feet of living area. The dwelling was constructed in 1987. Features of the home include a concrete slab foundation, central air conditioning, an attached 420 square foot garage and a 320 square foot patio area. The property has a 7,140 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement. In support of this argument, the appellant submitted information on nine equity comparables which share the same neighborhood code as is assigned by the assessor to the subject property. The comparables consist of two-story dwellings of wood siding exterior construction that were built between 1978 and 1988. The homes range in size from 2,444 to 2,640 square feet of living area with concrete slab and/or crawl-space foundations. Each

dwelling has central air conditioning and seven of the comparables each have a fireplace. Each comparable features a garage of either 420 or 460 square feet of building area and eight of the comparables have either a deck or a patio area ranging in size from 264 to 657 square feet of building area. The comparables have improvement assessments ranging from \$104,158 to \$114,468 or from \$41.97 to \$43.99 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$88,699 or \$43.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,847. The subject property has an improvement assessment of \$96,042 or \$47.08 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on eight equity comparables, along with copies of applicable property record cards; for ease of reference, the Property Tax Appeal Board has renumbered the second set of comparables as #5 through #8. The comparables share the same neighborhood code as is assigned by the assessor to the subject property. The comparables consist of two-story dwellings of wood siding exterior construction that were built between 1985 and 1987. The homes each contain 2,040 square feet of living area. Comparables #4 and #6 have concrete slab foundations like the subject; the remaining six comparables have basements, five of which have finished areas. Each home has central air conditioning and seven of the comparables each have a fireplace. The comparables feature a 420 square foot garage and either a deck or a patio area ranging in size from 223 to 522 square feet of building area. The comparables have improvement assessments ranging from \$92,585 to \$121,174 or from \$45.38 to \$59.40 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 seventeen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of assessment equity to be board of review comparables #4 and #6 as these dwellings are most similar to the subject both in dwelling size and in concrete slab foundation along with most features. These two comparables had improvement assessments of \$92,585 and \$97,798 or of \$45.38 and \$47.94 per square foot of living area, respectively. The subject's improvement assessment of \$96,042 or \$47.08 per square foot of living area is supported by the best comparables in this record.

The Board has given reduced weight to each of the appellant's comparables as, while the dwellings have concrete slab foundations, each home is more than 400 square feet larger than the subject which is a substantial difference given the subject's dwelling size of 2,040 square feet of living area. The Board has also given little weight to board of review comparables #1, #2, #3, #5, #7 and #8 as each of these homes have basement foundations, most of which are partially finished, as these foundations are superior to the subject's concrete slab foundation.

In conclusion, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed as, with the exceptions of age and/or fireplace amenity, board of review comparables #4 and #6 are highly similar to the subject dwelling. Therefore, the Board finds a reduction in the subject's assessment is not justified on this record.

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: July 21, 2020



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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