



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

APPELLANT: Chang Luo  
DOCKET NO.: 19-02808.001-R-1  
PARCEL NO.: 15-30-407-002

The parties of record before the Property Tax Appeal Board are Chang Luo, 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 ***a reduction*** 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:** \$28,601  
**IMPR.:** \$103,781  
**TOTAL:** \$132,382

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 2019 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 frame exterior construction with 2,212 square feet of living area. The dwelling was constructed in 1976. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 506 square foot garage. The property has a 6,080 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within the subject's neighborhood code. The comparables have sites that range in size from 6,080 to 10,610 square feet of land area. The comparables are improved with two, one-story dwellings and two, two-story dwellings of frame exterior construction ranging in size from 1,940 to 2,212 square feet of living area. The dwellings were built in 1976 or 1978. Each comparable has a basement, three

of which have recreation rooms. The comparables each have central air conditioning and a garage ranging in size from 506 to 649 square feet of building area. Two comparables each have a fireplace. The properties sold from July 2018 to April 2019 for prices ranging from \$290,000 to \$405,525 or from \$140.03 to \$183.33 per square feet of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$125,987, which would reflect a market value of \$377,999 or \$170.89 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 \$135,528. The subject's assessment reflects a market value of \$412,064 or \$186.29 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the subject's neighborhood code. Board of review comparable #3 is a duplicate of appellant's comparable #1. The comparables have sites that range in size from 6,360 to 7,352 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction, each with 2,212 square feet of living area. The dwellings were built in 1976 or 1978. Each comparable has a basement, one with finished area. The comparables each have central air conditioning, one fireplace and a garage with 506 square feet of building area. The properties sold from July 2018 to April 2020 for prices ranging from \$400,000 to \$405,525 or from \$180.83 to \$183.33 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 a reduction in the subject's assessment is warranted based on the evidence in the record.

The parties submitted six suggested comparable sales to support their respective positions before the Property Tax Appeal Board, as one comparable was common to both parties. The Board gives less weight to appellant's comparables #2, #3 and #4 due to their smaller dwelling size or dissimilar one-story design when compared to the subject's two-story design.

The Board finds the best evidence of market value to be appellant's comparable sale #1, along with the comparables submitted by the board of review, which includes the parties' common comparable. The Board finds these three comparables are identical to the subject in dwelling size and design and are also similar to the subject in age and features, except two of the comparables have unfinished basements in contrast to the subject's basement which has a recreation room. These properties sold from July 2018 to April 2020 for prices ranging from \$400,000 to \$405,525 or from \$180.83 to \$183.33 per square foot of living area, including land.

The subject's assessment reflects a market value of \$412,064 or \$186.29 per square foot of living area, including land, which is above the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this evidence the Board finds a 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: September 21, 2021



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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