



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

APPELLANT: Mingye Wang  
DOCKET NO.: 19-09589.001-R-1  
PARCEL NO.: 15-21-305-001

The parties of record before the Property Tax Appeal Board are Mingye Wang, the appellant, by Jessica Hill-Magiera, Attorney at Law 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:** \$41,391  
**IMPR.:** \$199,843  
**TOTAL:** \$241,234

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2018 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 wood siding exterior construction with 3,406 square feet of living area. The dwelling was constructed in 2015. Features of the home include a basement, central air conditioning, a fireplace and a 742 square foot three-car garage.<sup>1</sup> The property has a 12,968 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 five comparable sales located within .97 of a mile from the subject property. The comparables have sites ranging in size from 6,970 to 12,537 square feet of land area and are improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 3,133 to 3,741 square feet of living area. The dwellings were constructed from 2009 to 2015. Each comparable is reported to have a basement, central air

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<sup>1</sup> The property record card submitted by the board of review indicates the subject has a 742 square foot garage.

conditioning, one or two fireplaces, and a two-car or a three-car garage based on the photographic evidence. The comparables sold from June 2018 to October 2019 for prices ranging from \$569,000 to \$760,000 or from \$157.28 to \$212.53 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$257,799. The subject's assessment reflects a market value of \$783,822 or \$230.13 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 noted the Property Tax Appeal Board issued a decision pertaining to the subject property for the prior 2018 tax year under Docket Number 18-05786.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on agreement between the parties lowering the subject's assessment to \$257,799. The board of review argued that if the subject's assessment for the 2019 tax year was calculated by applying the 2019 equalization factor in Vernon Township of 1.0381 to the Property Tax Appeal Board's 2018 decision, as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185), results in an assessment of \$268,432, which is greater than the subject's current assessment of \$257,799. The board of review also noted 2019 was the first year of the general assessment cycle. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued this is a direct appeal and not a rollover appeal as the County assumes. Furthermore, the board of review's did not submit any evidence to dispute the appellant's request for a reduction based on comparable sales and the board of review's failure to respond or object to the appellant's comparables should serve as an admission that they are acceptable sales comparables. In a rebuttal grid analysis, counsel reiterated the five best comparable sales in the record and contended the subject's assessment should be reduced.

### **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 meet this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the 2018 and 2019 tax years are not within the same general assessment period. Therefore, the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185) does not apply in this appeal.

The Board finds the only market value evidence in the record are the five comparable sales submitted by the appellant. The Board gives less weight to appellant's comparables #3 and #5 due to their smaller sites when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, and #4 which overall are more similar in site size, dwelling size, age and features when compared to the subject. These comparables sold in June 2018 and October 2019 for prices ranging from \$630,000 to \$760,000 or from \$183.11 to \$212.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$783,822 or \$230.13 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and 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:

August 23, 2022



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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