



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

APPELLANT: Yue Ma  
DOCKET NO.: 20-02341.001-R-1  
PARCEL NO.: 15-16-304-022

The parties of record before the Property Tax Appeal Board are Yue Ma, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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:** \$48,758  
**IMPR.:** \$144,989  
**TOTAL:** \$193,747

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 2020 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 2,999 square feet of living area. The dwelling was constructed in 1992 and is approximately 28 years old. Features of the home include a basement finished with a 1,649 square foot recreation room, central air conditioning, a fireplace and a 704 square foot garage. The property has an approximately 18,730 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,885 to 3,149 square feet of living area. The dwellings range in age from 30 to 32 years old.

The comparables each have an unfinished basement, central air conditioning, one fireplace and a garage containing either 441 or 483 square feet of building area. The comparables have improvement assessments that range from \$123,172 to \$134,385 or from \$42.48 to \$42.82 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$127,982 or \$42.67 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 \$193,747. The subject property has an improvement assessment of \$144,989 or \$48.35 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five comparables with the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,873 to 2,978 square feet of living area. The dwellings were built from 1988 to 1991. The comparables each have a basement, four of which each have a recreation room ranging in size from 701 to 1,000 square feet of finished area. Each comparable has central air conditioning and a garage containing either 441 or 693 square feet of building area. Four comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$138,320 to \$141,519 or from \$46.68 to \$48.64 per square foot of living area. The board of review highlighted the subject's basement size and recreation room size in its grid analysis indicating the sizes are larger than the comparables. Based on this 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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparable #3 as each has an unfinished basement in contrast to the subject's basement that is finished with a 1,649 square foot recreation room.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #4 and #5, which are overall more similar to the subject in dwelling size, design, age and some features, except each dwelling has a considerably smaller basement recreation room when compared to the subject. These four comparables have improvement assessments that range from \$138,320 to \$141,519 or from \$46.68 to \$48.64 per square foot of living area. The subject's improvement assessment of \$144,989 or \$48.35 per square foot of living area falls above the range established by the best comparables in the record in terms of overall improvement assessment, but within the range on a square foot basis. The subject's higher overall improvement assessment appears to be justified given it has a considerably larger

basement recreation room. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

October 18, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Yue Ma, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085