



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

APPELLANT: Yue Ma
DOCKET NO.: 21-02344.001-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 & 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: \$48,592
IMPR.: \$144,496
TOTAL: \$193,088

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 2021 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,¹ 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 that have the same assessment neighborhood code as the subject and are located

¹ The Board finds the best description of the subject's basement finished area is found in the property record card provided by the board of review.

within .57 of a mile from the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction containing 2,885 or 2,963 square feet of living area. The dwellings are 29 to 33 years old. The comparables each have a basement with 869 to 962 square feet of finished area. Each comparable has central air conditioning, a fireplace and a 483 square foot garage. The comparables have improvement assessments that range from \$129,893 to \$135,630 or from \$45.02 to \$45.77 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$135,899 or \$45.31 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 \$193,088. The subject property has an improvement assessment of \$144,496 or \$48.18 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparables that have the same assessment neighborhood code as the subject. The board of review's comparable #5 is the same property as the appellant's comparable #4. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,963 to 3,014 square feet of living area. The dwellings were built from 1989 to 1992. The comparables each have a basement, four of which have 962 to 1,305 square feet of finished area. Each comparable has central air conditioning and a garage ranging in size from 441 to 704 square feet of building area. Four comparables each have a fireplace. The comparables have improvement assessments that range from \$129,597 to \$140,506 or from \$43.26 to \$46.85 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review indicated that the subject is superior to both parties' comparables in basement size, finished basement area and/or garage size.

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 eight suggested equity comparables for the Board's consideration, as one comparable was common to the parties. The Board has given less weight to board of review comparable #3 due to its unfinished basement in contrast to the subject's basement that has 1,649 square feet of finished area.

The Board finds the best evidence of assessment equity to be parties' remaining comparables, including the common comparable. The Board finds the comparables are similar to the subject in dwelling size, design and age. However, the board finds these seven comparables have less

basement finished area and six of the seven comparables have smaller garage sizes when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$129,893 to \$140,506 or from \$45.02 to \$46.85 per square foot of living area. The subject's improvement assessment of \$144,496 or \$48.18 per square foot of living area falls above the range established by the best comparables in the record, which appears to be justified given its superior features. 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:

July 18, 2023



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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