



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

APPELLANT: Yanguo Wang
DOCKET NO.: 24-02427.001-R-1
PARCEL NO.: 15-32-209-036

The parties of record before the Property Tax Appeal Board are Yanguo Wang, the appellant, by attorney David Kieta of Kieta Law LLC in Winfield; 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: \$37,827
IMPR.: \$125,490
TOTAL: \$163,317

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 2024 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 containing 1,944 square feet of living area. The dwelling was built in 1985 and is approximately 39 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 441 square feet of building area. The property has a 6,000 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 five equity comparables that have the same assessment neighborhood code as the subject and are located within .24 of a mile from the subject property, one of which is located along the same street as the subject. The comparables are improved with two-story dwellings of frame exterior construction containing 1,944 or 2,036 square feet of living area. The dwellings are 39 or 40 years old. Comparables #1, #2 and #4 each have a basement, one of which has finished area.

The appellant did not disclose basement finish, if any for comparables #1 and #4. The appellant did not disclose the foundation type of comparables #3 and #5. The appellant reported that each comparable has central air conditioning, three comparables each have a fireplace and four comparables each have a garage with 441 square feet of building area. The comparables have improvement assessments that range from \$107,783 to \$114,872 or from \$52.94 to \$59.09 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$110,613 or \$56.90 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 \$163,317. The subject property has an improvement assessment of \$125,490 or \$64.55 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located along the same street and within approximately .10 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,788 to 1,944 square feet of living area. The dwellings were built in 1984 or 1985. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning and a garage with 441 or 462 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments that range from \$114,671 to \$126,154 or from \$64.01 to \$67.35 per square foot of living area. 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 parties submitted information on nine comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3, #4 and #5, since the appellant did not provide data regarding basement finish and/or the foundation type of the dwellings in order to allow the Board to make a meaningful comparative analysis of these comparables to the subject. Additionally, the appellant's comparable #5 is less similar to the subject dwelling in size than other comparables in the record. The Board has given reduced weight to board of review comparables #3 and #4, which are less similar to the subject dwelling in size than are other comparables in the record and/or they lack basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2, along with board of review comparables #1 and #2, which are similar to the subject in location. These three comparables are identical to the subject in dwelling size and are similar, if not

identical to the subject in age, basement finish and features. The comparables have improvement assessments that range from \$114,872 to \$126,154 or from \$59.09 to \$64.89 per square foot of living area. The subject's improvement assessment of \$125,490 or \$64.55 per square foot of living area falls within the range established by the best comparables in this record. 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: March 17, 2026



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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