



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

APPELLANT: Debbie Chieng  
DOCKET NO.: 21-00840.001-R-1  
PARCEL NO.: 15-16-104-005

The parties of record before the Property Tax Appeal Board are Debbie Chieng, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$26,043  
**IMPR.:** \$178,929  
**TOTAL:** \$204,972

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 2-story dwelling of wood siding exterior with 3,233 square feet of living area. The dwelling was constructed in 2000 and features a basement with 1,326 square feet of finished area, central air conditioning, a fireplace, and a garage containing 567 square feet of building area. The property has a 13,770 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 a grid analysis with information on five comparable sales located within .19 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 10,150 to 12,200 square feet of land area that are improved with 2-story dwellings of varying exteriors ranging in size from 3,224 to 3,848 square feet of living area. The dwellings were built from 1994 to 2001. Each comparable

features a basement, three with finished area. Each comparable also has central air conditioning and a garage ranging in size from 484 to 733 square feet of building area. Three comparables have either one or two fireplaces. The comparables sold from June 2020 to January 2021 for prices ranging from \$575,000 to \$647,000 or from \$149.43 to \$190.80 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,972. The subject's assessment reflects a market value of \$616,457 or \$190.68 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on three comparable sales located within .19 of a mile from the subject and in the same assessment neighborhood code as the subject property. The board of review comparable #3 is the same property as appellant's comparable #2. The comparables have parcels ranging in size from 9,460 to 12,350 square feet of land area and are improved with 2-story dwellings ranging in size from 3,045 to 3,281 square feet of living area. The dwellings were built in either 1994 or 1996 and each home features a basement, one with finished area. Each comparable also has central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 653 square feet of building area. The comparables sold from June 2020 to March 2021 prices ranging from \$600,000 to \$630,000 or from \$190.80 to \$197.04 per square foot of living area, including land. In response to the appellant's evidence, the board of review argued in a memorandum that appellant's comparables differ from the subject in dwelling size, and that appellant's comparable #1 is a "questionable sale" due to the fact that a single realtor represented both the buyer and the seller. Based on this argument and evidence, the board of review requested the assessment be sustained.

### **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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, as to the board of review's argument regarding the realtor acting as a dual agent and thus calling into question the arm's-length nature of the transaction, the Board finds this argument unsupported as there is no evidence in the record that the dual agency had any impact on the sale price or market value of the comparable in question. The Board finds that the parties submitted a total of seven comparable sales, including one common comparable, in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gave less weight to the appellant's comparable #5 based on its significantly larger dwelling size relative to the subject dwelling. This comparable also did not have a finished basement area which is a feature of the subject property. The Board gave reduced weight to

appellant's comparable #2/board of review comparable #3 and board of review comparable #2 based on these dwellings lacking a finished basement area, dissimilar to the subject's basement containing 1,326 square feet of finished area.

On this record, the Board finds the best evidence of market value to be appellant's comparables #1, #3, and #4, along with board of review comparable #1 which are similar to the subject in location, dwelling size, design, age, and finished basement area. The best overall comparables in the record sold from August 2020 to January 2021 for prices ranging from \$582,000 to \$647,000 or from \$165.41 to \$196.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$616,457 or \$190.68 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the subject property is not overvalued and, therefore, a reduction is not 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 19, 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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