



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

APPELLANT: CSMA FT, LLC
DOCKET NO.: 17-00610.001-R-1
PARCEL NO.: 07-24-220-007

The parties of record before the Property Tax Appeal Board are CSMA FT, LLC, the appellant, by attorney Abby L. Strauss of Schiller Strauss & Lavin PC 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: \$8,592
IMPR.: \$44,241
TOTAL: \$52,833

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 2017 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 tri-level dwelling of wood siding exterior construction with 1,152 square feet of above-grade living area. The dwelling was constructed in 1977. Features of the home include a 576 square foot finished lower level, a fireplace and a 480 square foot garage. The property has a 10,800 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject and from .78 of a mile to 1.28 miles from the subject property. The comparables consist of tri-level dwellings of brick or wood siding exterior construction ranging in size from 1,100 to 1,671 square feet of above-grade living area. The dwellings were constructed in 1968 or 1969. Comparable #3 has an

effective age of 1975. The dwellings each feature a finished lower level ranging in size from 286 to 672 square feet. One comparable has central air conditioning and each comparable has a garage ranging in size from 440 to 550 square feet of building area. The comparables have improvement assessments ranging from \$37,731 to \$56,252 or from \$33.66 to \$34.30 per square foot of above-grade living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,833. The subject property has an improvement assessment of \$44,241 or \$38.40 per square foot of above-grade living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located in the same neighborhood code as the subject and within .063 of a mile of the subject property. The comparables were improved with tri-level dwellings of wood siding exterior construction ranging in size from 1,122 to 1,275 square feet of above-grade living area. The comparables were built from 1975 to 1978. The dwellings each feature a finished lower level ranging in size from 528 to 625 square feet. One comparable has a partial unfinished basement, six comparables have central air conditioning, three comparables each have one fireplace and seven comparables each have a garage ranging in size from 480 to 870 square feet of building area. The comparables have improvement assessments ranging from \$44,627 to \$49,104 or from \$35.31 to \$39.87 per square foot of above-grade living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 eleven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables which are located less proximate to the subject and have older dwellings when compared to the subject. Furthermore, comparable #1 has a larger dwelling when compared to the subject. The Board also gave less weight to board of review comparables #3 and #5 that either lack a garage or have a partial unfinished basement unlike the subject.

The Board finds the remaining six comparables submitted by the board of review are most similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments ranging from \$45,434 to \$49,104 or from \$36.78 to \$39.87 per square foot of above-grade living area. The subject property has an improvement assessment of \$44,241 or \$38.40 per square foot of above-grade living area, which is supported by the best comparables in this record. After considering any necessary adjustments to the comparables for

differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment appears to be 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: April 21, 2020



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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COUNTY

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