



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 17-00653.001-R-1
PARCEL NO.: 04-33-305-093

The parties of record before the Property Tax Appeal Board are CSMA BLT, 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: \$9,531
IMPR.: \$30,086
TOTAL: \$39,617

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 1.5-story dwelling of wood siding exterior construction with 1,428 square feet of living area. The dwelling was constructed in 1959. Features of the home include an unfinished basement and a 400 square foot garage. The property has a 16,553 square foot site and is located in Beach Park, Benton 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 five assessment comparables located in the same neighborhood code as the subject as assigned by the township assessor. The comparables were improved with 1.5-story dwellings of vinyl or wood siding exterior construction ranging in size from 1,356 to 2,548 square feet of living area. The dwellings were constructed from 1923 to 1938. Each comparable features an unfinished basement, three comparables have central air conditioning, one comparable has a fireplace and

four comparables have one or two garages ranging in size from 336 to 1,144 square feet of building area. The comparables have improvement assessments ranging from \$22,399 to \$46,388 or from \$16.21 to \$18.64 per square foot of 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 \$39,617. The subject property has an improvement assessment of \$30,086 or \$21.07 per square foot of 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 as assigned by the township assessor. The comparables were improved with 1.5-story dwellings of wood siding exterior construction ranging in size from 1,200 to 1,563 square feet of living area. The dwellings were built from 1945 to 1964. One comparable has a crawl-space foundation, seven comparables each feature an unfinished basement, two comparables have central air conditioning, three comparable each have one fireplace and seven comparables each have a garage ranging in size from 440 to 896 square feet of building area. The comparables have improvement assessments ranging from \$27,033 to \$35,579 or from \$20.69 to \$24.71 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 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 thirteen suggested equity comparables for the Board's consideration. The Board gave less weight to the five comparables submitted by the appellant, along with board of review comparables #6 and #7 due to their dissimilar ages when compared to the subject. The Board also gave less weight to board of review comparables #2 and #8 due to their dissimilar crawl-space foundation or lack of a garage unlike the subject.

The Board finds the best evidence of assessment equity to be comparables #1, #3, #4 and #5 submitted by the board of review. These four comparables are similar to the subject in location, dwelling size, design, age and features. They have improvement assessments ranging from \$27,033 to \$35,579 or from \$22.13 to \$24.71 per square foot of living area. The subject property has an improvement assessment of \$30,086 or \$21.07 per square foot of living area, which falls within the overall price range but below the range on a square foot basis of the best comparable sales in the record. After considering 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 is 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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