



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 17-01049.001-R-1
PARCEL NO.: 08-16-331-009

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 a reduction 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: \$5,703
IMPR.: \$30,000
TOTAL: \$35,703

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 single-family dwelling of wood-siding exterior construction containing 1,497 square feet of living area. The dwelling was constructed in 1901 with a reported effective age of 1950. Features of the home include an unfinished basement and a 576-square foot detached garage. The property has a 5,990-square foot site and is located in Waukegan, Waukegan 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 six equity comparables located in the same neighborhood code as the subject property as assigned by the local assessor. The properties are improved with 1.5-story dwellings with wood-siding ranging in size from 1,408 to 1,948 square feet of living area. The dwellings were built from 1901 to 1920. Each home has an unfinished basement; one dwelling has central air conditioning; two

homes each have a fireplace and a detached garage containing 252 or 324 square feet of building area. These properties have improvement assessments ranging from \$17,643 to \$26,356 or from \$11.62 to \$13.79 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$19,535 or \$13.05 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 \$37,799. The subject property has an improvement assessment of \$32,096 or \$21.44 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 located from .104 to .45 of a mile from the subject property and within the same neighborhood code as the subject as assigned by the local assessor. The comparables are improved with 1.5-story or 2-story single-family dwellings of wood or aluminum-siding exterior ranging in size from 1,390 to 1,560 square feet of living area. The dwellings were constructed from 1901 to 1959. The comparables each feature an unfinished basement; one dwelling has central air conditioning; two homes each have a fireplace; and each property has a garage ranging in size from 280 to 480 square feet of building area. These properties have improvement assessments ranging from \$26,884 to \$40,028 or from \$19.34 to \$25.86 per square foot of living area. In addition, the board of review submission included property record cards for the subject and its comparables, along with subject's rent listing information and photographs depicting its features. Finally, the evidence submitted by the board of review included a narrative prepared by the Waukegan Township Assessor asserting that the subject has an adjusted effective age due to remodeling in approximately 2013 with permits totaling \$17,600. 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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten equity comparables for the Board's consideration with varying degrees of similarity to the subject property. The Board gave less weight to appellant's comparables #2, #3, #5 and #6 based on these properties lacking a garage, unlike the subject property which has a detached garage. The Board also gave less weight to appellant's comparables #1 and #4 due to their larger dwelling sizes and older effective ages when compared to the subject property. Finally, the Board gave less weight to board of review comparables #3 and #4 due to their dissimilar 2-story design compared to the subject's 1.5-story design.

The Board finds the best evidence of assessment equity to be board of review equity comparables #1 and #2. These properties were similar to the subject in location, design, age,

dwelling size and most features. These two best comparables had improvement assessments of \$26,884 and \$31,809 or \$19.34 and \$20.55 per square foot of living area. The subject's improvement assessment of \$32,096 or \$21.44 per square foot of living area is higher than the two best comparables in this record in terms of total improvement assessment and on a square foot basis. The Board takes note of the fact that the subject property underwent remodeling which resulted in a newer effective age. However, the two best equity comparables in this record had newer ages of construction relative to the subject property's effective age and, therefore, were superior in age yet their improvement assessments were lower than that of the subject property. After considering adjustments to the comparables for differences from the subject, the Board finds that the appellant has demonstrated by a clear and convincing evidence that the subject is inequitably assessed and, therefore, a reduction in the subject's assessment is 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: 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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