



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 17-01054.001-R-1
PARCEL NO.: 08-17-417-003

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: \$4,484
IMPR.: \$15,210
TOTAL: \$19,694

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 one-story dwelling with wood-siding exterior containing 1,014 square feet of living area. The dwelling was constructed in 1962. The home has a full unfinished basement. The property is situated on a 5,045-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 three equity comparables located within .33 of a mile of the subject and in the same neighborhood code as the subject property as assigned by the local assessor. The properties are improved with one-story dwellings with wood-siding exteriors ranging in size from 1,072 to 2,350 square feet of living area. The dwellings were built from 1950 to 1954. Each home has a full unfinished basement and one property has a detached 240-square foot garage. These comparables have improvement

assessments ranging from \$14,653 to \$32,497 or from \$12.74 to \$14.18 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$13,770 or \$13.58 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 \$21,720. The subject property has an improvement assessment of \$17,236 or \$17.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located from .009 to .275 of a mile from the subject and within the same neighborhood code as the subject as assigned by the local assessor. The comparables are improved with one-story single-family dwellings of wood-siding or brick exterior construction ranging in size from 936 to 1,132 square feet of living area. The dwellings were constructed from 1952 to 1961 with one dwelling having an addition done in 1996 which should result in a superior effective age relative to the other comparable properties. Four properties each have an unfinished basement, two have central air conditioning and each property has an attached or a detached garage ranging in size from 286 to 528 square feet of building area. These properties have improvement assessments ranging from \$15,904 to \$21,218 or from \$14.05 to \$20.46 per square foot of living area. The board of review submitted property record cards for the subject as well as its comparables, along with listing information consisting of descriptive and photographic depiction of the subject. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables for the Board's consideration with varying degrees of similarity to the subject property. The Board gave less weight to appellant's comparable #2 based on its much larger dwelling size. The Board gave less weight to board of review comparable #4 and #6 due to these dwellings not having a basement, unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3, along with board of review equity comparables #1, #2, #3, #5 and #6. These comparables are relatively similar to subject in location, style, age, size and most features. However, each of the remaining comparables has a garage, (with the exception of appellant's comparable #3), while the subject does not, which would require downward adjustments to make them more equivalent to the subject property. These six best comparables had improvement assessments that ranged from \$14,653 to \$18,780 or from \$12.74 to \$18.97 per square foot of living area. The subject's improvement assessment of \$17,236 or \$17.00 per square foot of living area falls within but at

the higher end of the range established by the best comparables in this record. However, after making appropriate downward adjustments to the comparables for their superior garages in relation to the subject, the Board finds that a reduction in the subject's assessment is justified and is supported by the evidence in this record. Based on this record, the Board finds that the appellant demonstrated with clear and convincing evidence that the subject's improvement was 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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