



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 17-01060.001-R-1
PARCEL NO.: 04-28-127-008

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: \$2,882
IMPR.: \$31,864
TOTAL: \$34,746

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The subject property consists of a single-family tri-level dwelling with a vinyl-siding exterior constructed in 1993. The dwelling has 1,096 square feet of above-grade living area and a 528-square foot finished lower-level, central air-conditioning, and a 440-square foot garage. The dwelling is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in close proximity to the subject.¹ The comparables consist of single-family tri-level dwellings with vinyl or wood siding exteriors. The houses were built from 1959 to 1999 and range in size from 994 to 1,152 square feet of above-grade living area. The dwellings each have a lower level containing 475 to 576 square feet of finished area. One comparable also features a 480-square foot unfinished basement. Two comparables have central air-conditioning and two comparables each have a garage containing 440 or 576 square feet of building area. The comparables have improvement assessments ranging from \$15.54 to \$27.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$22.86 per square foot of living area.

¹ Although appellant's grid analysis contains six comparables, comparables #1 and #4 are the same property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,746. The subject property has an improvement assessment of \$31,864 or \$29.07 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 close proximity to the subject. The comparables consist of single-family tri-level dwellings with vinyl or aluminum siding exteriors. The houses were built from 1992 to 1996 and range in size from 1,004 to 1,260 square feet of above-grade living area. The dwellings each have a lower level containing 528 to 640 square feet of finished area. Five comparables have central air-conditioning, one comparable has a fireplace, and each comparable has a garage containing 396 to 720 square feet of building area. The comparables have improvement assessments ranging from \$29.20 to \$31.70 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented data on thirteen suggested comparables for the Board's consideration. The Board gave little weight to the appellant's comparables which differ from the subject in age and/or size, and some of which lack central air-conditioning and/or a garage. The Board gave less weight to board of review comparables #3, #4 and #7 which all lack central air-conditioning and as comparable #3 has a much larger garage, all dissimilar when compared to the subject.

The Board finds board of review comparables #1, #2, #5, #6 and #8 to be the best evidence of assessment equity in the record as they are similar to the subject in age, design, location, size, and most features. These comparables had improvement assessments ranging from \$29.25 to \$31.70 per square foot of living area. The subject's improvement assessment of \$29.07 per square foot of living area falls below the range established by the best comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds no 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: June 16, 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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