



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

APPELLANT: CSMA BLT, LLC  
DOCKET NO.: 17-01122.001-R-1  
PARCEL NO.: 08-29-217-006

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:** \$4,479  
**IMPR.:** \$14,483  
**TOTAL:** \$18,962

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 of aluminum siding exterior construction with 792 square feet of living area. The dwelling was constructed in 1925 with an effective age of 1955. Features of the home include a full unfinished basement and a detached 320 square foot garage. The property has a 4,703 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal challenging the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on nine comparables located within .59 of a mile from the subject property. The comparables consist of one-story dwellings of aluminum or wood siding exterior construction that were built between 1900 and 1920. The comparables range in size from 710 to 989 square feet of living area. Each comparable has a full

unfinished basement. Comparables #3 and #4 each have central air conditioning and comparables #1 and #2 each have a garage of 308 and 216 square feet of building area, respectively. The comparables have improvement assessments ranging from \$5,988 to \$11,670 or from \$8.32 to \$12.06 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$11.35 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 \$18,962. The subject property has an improvement assessment of \$14,483 or \$18.29 per square foot of living area.

In response to the appellant's evidence, the Waukegan Township Assessor's Office submitted a memorandum noting that only appellant's comparables #1 and #2 have a garage amenity which is a feature of the subject property. In addition, based upon information found on the internet, the subject property has been remodeled and has an adjusted effective age as depicted on the property record card

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .222 of a mile from the subject property. The comparables consist of one-story dwellings of aluminum or wood siding exterior construction that were built between 1926 and 1950. The comparables range in size from 780 to 896 square feet of living area. Each comparable has a full unfinished basement. Comparables #1 and #4 each have central air conditioning and each comparable has a garage ranging in size from 216 to 648 square feet of building area. The comparables have improvement assessments ranging from \$13,686 to \$16,053 or from \$17.41 to \$20.00 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 a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables as these dwellings are each significantly older than the subject dwelling that was built in 1925 and has an effective age of 1955.

The Board finds the best evidence of assessment equity to be the board of review comparables which are similar to the subject in age, size and/or features. These comparables had improvement assessments that ranged from \$13,686 to \$16,053 or from \$17.41 to \$20.00 per square foot of living area. The subject's improvement assessment of \$14,483 or \$18.29 per

square foot of living area falls within the range established by the best comparables in this record. 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 a reduction in the subject's assessment is not 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

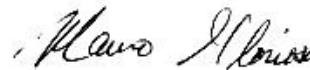
DISSENTING: \_\_\_\_\_

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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APPELLANT

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COUNTY

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