



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 17-01165.001-R-1
PARCEL NO.: 04-21-408-006

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: \$4,539
IMPR.: \$25,888
TOTAL: \$30,427

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 two-story dwelling of frame exterior construction in average condition with 2,016 square feet of living area. The dwelling was constructed in 1920. Features of the home include a full, unfinished basement and a 440 square foot garage. The property has a 9,000 square foot site located in Zion, Zion Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming improvement assessment inequity as the basis of the appeal. However, the evidence also has sales information regarding the comparables. Therefore, the Board will analyze the appeal for overvaluation as well as equity. In support of these arguments, the appellant submitted a grid analysis of three assessment comparables located in the same neighborhood as the subject and within 0.79 of a mile from the subject. The comparables are described as two-story frame dwellings built from 1904 to 1908 and ranging in size from 1,758 to 2,036 square feet of living area. They feature full

unfinished basements and garages. One comparable has central air conditioning and two have fireplaces. One comparable is described as being in poor condition and two are in average condition. The comparables have improvement assessments ranging from \$9,479 to \$14,214 or from \$5.39 to \$7.21 per square foot of living area. The comparables also sold from July 2015 through October 2016 for prices ranging from \$40,000 to \$49,000 or from \$22.10 to \$26.12 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,427. The subject's assessment reflects a market value of \$91,786 or \$45.53 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$25,888 or \$12.84 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of eight comparables located less than a mile from the subject and having the same neighborhood code as the subject. They are described as two-story dwellings of frame or stucco exterior construction in average condition. The comparables were built from 1896 to 1928 and range in size from 1,736 to 2,208 square feet of living area. The comparables feature basements, one with finished area. Two comparables have central air conditioning, two have fireplaces. and six have garages. The comparables have improvement assessments ranging from \$20,656 to \$30,195 or from \$11.70 to \$14.41 per square foot of living area. Four of the comparables sold from March 2015 to September 2017 for prices ranging from \$77,500 to \$89,000 or from \$42.49 to \$48.39 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 argued assessment inequity as one of the bases 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 failed to meet this burden of proof.

The parties submitted eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 based on its inferior poor condition and to board of review comparables #3 and #8 based on their superior features as compared to the subject. The Board gives more weight to the appellant's comparables #1 and #3 and to board of review comparables #1, #2, #4, #5, #6 and #7. These comparables are similar to the subject in location, style, age, condition, dwelling size, and several features. They have improvement assessments ranging from \$5.39 to \$13.64 per square foot of living area. The subject property has an improvement assessment of \$12.84 per square foot of living area, which is within the range established by the most similar comparables in this record on a per square foot basis. After

considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction in the subject's assessment based on inequity is warranted.

The Board also analyzed the appeal to determine whether or not the market value of the subject property is accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof.

The record contains seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #2 and #3 based on their inferior condition or superior features as compared to the subject, and/or sales occurring in 2015 which are less proximate in time to the subject's assessment date and therefore less indicative of market value than other sales in the record. The Board gives more weight to board of review comparables #1 and #4. These comparables are similar to the subject in location, design, exterior construction, condition, age and dwelling size. They sold in February and September 2017 for \$82,500 and \$84,000 or for \$45.83 and \$48.39 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$91,786 or \$45.53 per square foot of living area including land, which is supported by the best comparable sales in the record on a per square foot basis. The subject's estimated market value is higher than the most similar comparables on a total market value basis, which is justified given the subject's larger dwelling size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: 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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