



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

APPELLANT: CSMA FT, LLC
DOCKET NO.: 17-01170.001-R-1
PARCEL NO.: 04-28-105-020

The parties of record before the Property Tax Appeal Board are CSMA FT, 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: \$2,941
IMPR.: \$31,465
TOTAL: \$34,406

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 tri-level dwelling of frame and vinyl construction with 1,264 square feet of living area. The dwelling was constructed in 1993 and features a lower level with finished area. The property is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal.¹ In support of this argument the appellant submitted information on nine equity comparables located within 0.29 of a mile from the subject. The comparables are described as tri-level dwellings of wood, aluminum or vinyl siding exterior construction. The comparables were built from 1962 to 1999 and range in size from 988 to 1,271 square feet of living area. Three comparables have central air conditioning, seven have finished lower levels, and five have garages. The comparables have

¹ One of the appellant's comparables sold in 2015. Since this sale is not proximate in time to the assessment date at issue, the Board will not analyze the appeal based on overvaluation.

improvement assessments ranging from \$10,746 to \$23,361 or from \$10.04 to \$21.84 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,406. The subject property has an improvement assessment of \$31,465 or \$24.89 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 within 0.301 of a mile from the subject. The comparables are described as tri-level dwellings of aluminum or vinyl siding exterior construction built from 1992 to 2000. They range in size from 1,092 to 1,380 square feet of living area with finished lower levels. One comparable has an unfinished basement, six have central air conditioning and three have garages. The comparables have improvement assessments ranging from \$26,369 to \$38,991 or from \$24.15 to \$31.13 per square foot of living area. Based on this evidence the board of review asked for 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 Board gives less weight to the appellant's comparables #1, #2, #3, #5, #6, #8 and #9 based on older dwellings, smaller dwellings and/or dissimilar features such as central air conditioning and/or unfinished lower levels as compared to the subject. The Board also gave less weight to board of review comparables #1 and #3 through #7 based on dissimilar features such as central air conditioning as compared to the subject. The Board gives more weight to appellant's comparables #4 and #7 and to board of review comparables #2 and #8. These comparables are similar to the subject in location, style, exterior construction, dwelling size, age and several features. The comparables have improvement assessments ranging from \$15.54 to \$31.13 per square foot of living area. The subject's improvement assessment of \$24.89 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

CSMA FT, LLC, by attorney:
Abby L. Strauss
Schiller Strauss & Lavin PC
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085