



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 17-01172.001-R-1
PARCEL NO.: 04-28-402-001

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: \$3,702
IMPR.: \$28,823
TOTAL: \$32,525

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 frame construction with 1,232 square feet of living area. The dwelling was constructed in 1973. The home features a full, unfinished basement, central air conditioning, a fireplace and a 576 square foot garage. The property is 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 appellant also reported sales information for two 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 six assessment comparables located in the same neighborhood as the subject and within 0.81 of a mile from the subject. The comparables are described as one-story brick, frame or stucco dwellings built from 1906 to 1961 and ranging in size from 1,015 to 1,616 square feet of living

area. Each comparable features an unfinished basement. Three comparables have central air conditioning, four have fireplaces and two have garages. The comparables have improvement assessments ranging from \$11,615 to \$21,944 or from \$11.44 to \$13.69 per square foot of living area. Two comparables sold in January and February 2016 for \$29,123 and \$42,000 or for \$19.42 and \$41.38 per square foot of living area including land. The appellant described the sales as "unqualified". 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 \$32,525. The subject's assessment reflects a market value of \$98,115 or \$79.64 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 \$28,823 or \$23.40 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of four comparables located in the same neighborhood as the subject and within 0.051 of a mile from the subject. They are described as one-story dwellings of frame exterior construction. The comparables were built from 1973 to 1978 and contain either 1,232 or 1,288 square feet of living area. The comparables feature unfinished basements and garages. Three comparables have central air conditioning and one has a fireplace. The comparables have improvement assessments ranging from \$29,491 to \$31,218 or from \$23.94 to \$24.32 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 ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparable #4 based on their inferior lack of central air conditioning, age of dwelling and/or dissimilar dwelling size as compared to the subject. The Board gives more weight to board of review comparables #1, #2, and #3. These comparables are similar to the subject in location, style, age, condition, dwelling size, and several features. They have improvement assessments ranging from \$24.24 to \$24.32 per square foot of living area. The subject property has an improvement assessment of \$23.40 per square foot of living area, which is below 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 appellant also reported two of the equity comparables had sold in 2016. The appellant reported the sales as being "unqualified". The Board gives little weight to these sales due to their dissimilar dwelling sizes, age and/or lack of central air conditioning 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 based on overvaluation 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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