



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

APPELLANT: CSMA FT, LLC
DOCKET NO.: 17-01183.001-R-1
PARCEL NO.: 06-02-210-021

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: \$11,745
IMPR.: \$36,849
TOTAL: \$48,594

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 construction with 1,004 square feet of living area. The dwelling was constructed in 1976. Features of the home include central air conditioning and a lower level with finished area. The property site contains 10,010 square feet of land area and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within 0.76 of a mile from the subject and within the same neighborhood as the subject. The comparables are described as tri-level dwellings of frame exterior construction. They were built from 1961 to 1978 and range in size from 1,056 to 1,212 square feet of living area. The comparables feature lower levels with finished areas. Two comparables feature central air conditioning with one also having a fireplace and a garage. The

comparables have improvement assessments ranging from \$18,938 to \$27,004 or from \$15.63 to \$23.94 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,594. The subject property has an improvement assessment of \$36,849 or \$36.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject and within 1.018 miles of the subject. They are described as tri-level dwellings with exterior construction of wood siding. The dwellings were built from 1971 to 1977 and range in size from 1,004 to 1,152 square feet of living area. The comparables have central air conditioning and lower levels with finished areas. One comparable has a fireplace and garage. The comparables have improvement assessments ranging from \$38,051 to \$41,240 or from \$35.57 to \$38.52 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 parties submitted improvement assessment information on seven equity comparables for the Board's consideration. Despite some dissimilarities in features such as garages, fireplaces and central air conditioning as compared to the subject, all of the comparables were otherwise similar to the subject in location, exterior construction, age, dwelling size and lower level with finished area. The seven comparables have improvement assessments ranging from \$18,938 to \$41,240 or from \$15.63 to \$38.52 per square foot of living area. The subject's improvement assessment of \$36,849 or \$36.70 per square foot of living area falls within the range established by the comparables. After considering adjustments to the comparables for differences with the subject, 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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