



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 17-01185.001-R-1
PARCEL NO.: 06-28-121-024

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: \$7,275
IMPR.: \$14,716
TOTAL: \$21,991

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 1.5-story dwelling with wood siding exterior construction on a crawl-space foundation. The dwelling was constructed in 1942 and contains 1,718 square feet of living area. The subject's site contains 7,841 square feet of land area located in Round Lake Park, Avon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three assessment comparables located in the same neighborhood as the subject and within 1.17 miles of the subject. The comparables are described as 1.5-story wood or vinyl sided dwellings built from 1910 to 1943 and ranging in size from 1,680 to 1,921 square feet of living area. One comparable has a full unfinished basement, two have fireplaces and two have garages. The comparables have improvement assessments ranging from \$3,184 to

\$12,690 or from \$1.89 to \$6.61 per square foot of living area. 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 \$21,991. The subject property has an improvement assessment of \$14,716 or \$8.57 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 in the same neighborhood as the subject and within 0.979 of a mile from the subject. They are described as 1.5-story dwellings with wood or vinyl siding or brick exterior construction. The comparables were built from 1929 to 1953 and range in size from 1,506 to 1,789 square feet of living area. Three comparables feature central air conditioning, two have fireplaces and one has a garage. The comparables have improvement assessments ranging from \$12,104 to \$17,581 or from \$8.04 to \$11.18 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 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 failed to meet this burden of proof.

The parties submitted 11 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 based on their dissimilar dwelling age or superior basement as compared to the subject's crawl-space foundation. Despite some differences when compared to the subject regarding features, the Board gives more weight to appellant's comparable #1 and to the board of review comparables which are similar to the subject in location, style, age and dwelling size. They have improvement assessments ranging from \$1.89 to \$11.18 per square foot of living area. The subject property has an improvement assessment of \$8.57 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.

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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