



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

APPELLANT: CSMA BLT, LLC  
DOCKET NO.: 17-01193.001-R-1  
PARCEL NO.: 04-21-126-005

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:** \$3,765  
**IMPR.:** \$28,300  
**TOTAL:** \$32,065

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 wood-sided dwelling. The dwelling was constructed in 1954 and contains 1,651 square feet of living area. It features an unfinished basement and a 525 square foot garage. The site contains 7,050 square feet of land area located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within 1.0 mile of the subject. The comparables are described as 1 or 1.5-story stucco, wood or aluminum-sided dwellings built from 1908 to 1941.<sup>1</sup> They range in size from 1,256 to 1,944 square feet of living

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<sup>1</sup> In the grid analysis, the appellant reported comparable #4 as being a 1-story dwelling. The board of review submitted a Property Record Card for the property, including a schematic diagram, indicating the comparable is a 1.5-story dwelling.

area. The comparables have unfinished basements and garages. Three comparables have central air conditioning and one has a fireplace. The comparables have improvement assessments ranging from \$16,420 to \$28,964 or from \$13.07 to \$14.90 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 \$32,065. The subject property has an improvement assessment of \$28,300 or \$17.14 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 within 0.792 of a mile from the subject. The comparables are described as one-story dwellings sided with wood or aluminum and built from 1948 to 1968. They range in size from 1,472 to 1,587 square feet of living area. All of the comparables have unfinished basements, two have central air conditioning and fireplaces, and three comparables have garages. The comparables have improvement assessments ranging from \$26,634 to \$33,306 or from \$16.78 to \$22.26 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 through #4 based on their older dwellings and/or dissimilar 1.5-story style as compared to the subject. Despite some differences in features, the Board gives more weight to the appellant's comparable #5 and to the board of review comparables which are similar to the subject in location, style, dwelling size, exterior construction and age. The comparables have improvement assessments ranging from \$14.90 to \$22.26 per square foot of living area. The subject's improvement assessment of \$17.14 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.

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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