



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 17-01271.001-R-1
PARCEL NO.: 08-21-118-011

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: \$4,342
IMPR.: \$19,269
TOTAL: \$23,611

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 two-story dwelling with wood siding containing 1,197 square feet of living area. The dwelling was constructed in 1920. Features of the property include an unfinished basement, 1½ bathrooms and a detached garage with 400 square feet of building area. The property has a 4,560 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with two-story dwellings that range in size from 1,176 to 1,566 square feet of living area. The dwellings were built from 1901 to 1910. Each comparable has an unfinished basement, one comparable has central air conditioning and four comparables have detached garages ranging in size from 240 to 728 square feet of building area. The comparables

have improvement assessments ranging from \$6,500 to \$19,645 or from \$5.53 to \$13.36 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$12,676 or \$10.59 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,611. The subject property has an improvement assessment of \$19,269 or \$16.10 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 improved with two-story dwellings with wood siding exteriors that range in size from 1,176 to 1,368 square feet of living area. The homes were built from 1901 to 1931. Each comparable has an unfinished basement, one comparable has central air conditioning, one comparable has a fireplace and seven comparables have garages ranging in size from 192 to 656 square feet of building area. These properties have improvement assessments ranging from \$18,850 to \$22,184 or from \$15.30 to \$17.06 per square foot of living area. The board of review requested the assessment be sustained.

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 record contains fourteen comparables submitted by the parties to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparable #5 and the comparables submitted by the board of review. These comparables are most similar to the subject in size and relatively similar in features with the exception two of the comparables have no garages, one comparable has central air conditioning and one comparable has a fireplace, unlike the subject property. These comparables have improvement assessments that range from \$12.77 to \$17.06 per square foot of living area. The subject's improvement assessment of \$16.10 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given to appellant's comparable #1 as this property appears to be an outlier with reference to the remaining comparables in the record. The Board gives less weight to the remaining comparables submitted by the appellant due to differences from the subject in dwelling size. 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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COUNTY

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