



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

APPELLANT: CSMA BLT, LLC  
DOCKET NO.: 17-01380.001-R-1  
PARCEL NO.: 08-28-319-012

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:** \$2,245  
**IMPR.:** \$13,539  
**TOTAL:** \$15,784

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 wood-sided dwelling constructed in 1930.<sup>1</sup> The dwelling contains 1,302 square feet of living area. Features include an unfinished basement and a 436 square foot garage. The site contains 5,054 square feet of land area located in Waukegan, Waukegan 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 nine equity comparables located within 0.83 of a mile of the subject. The comparables are described as 1.5-story aluminum, wood or asbestos-sided dwellings built from 1901 to 1920 with effective ages the same as the actual ages. The comparables range in size from 1,275 to 1,372 square feet of living area and feature unfinished basements. Two comparables have central air conditioning

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<sup>1</sup> Both parties report in their grid analyses that the subject was built in 1930 but has an effective age of 1987.

and two have garages. The comparables have improvement assessments ranging from \$2,378 to \$7,433 or from \$1.86 to \$5.74 per square foot of living area.<sup>2</sup> 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 \$15,784. The subject property has an improvement assessment of \$13,539 or \$10.40 per square foot of living area.

In response to the appellant's evidence, the township assessor stated that the subject has an adjusted effective age based on remodeling and disclosed that a permit for \$36,000 was taken out in 2013. In support of this claim, the assessor submitted photographs of the subject's interior. The appellant did not refute the assessor's assertion that the subject has been remodeled or the newer effective age.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within 0.206 of a mile from the subject. The comparables are described as 1.5-story wood-sided dwellings built from 1920 to 1935 with effective ages ranging from 1935 to 1968. They range in size from 1,237 to 1,337 square feet of living area and feature unfinished basements. The comparables have improvement assessments ranging from \$11,540 to \$15,941 or from \$9.31 to \$11.92 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 appellant's comparables #2, #3, #5, #6 and #9 based on their older dwellings as compared to the subject and/or zero assessment value. The Board also gives less weight to appellant's comparable #8 as it appears to be an outlier. Despite some dissimilarities in features, the Board gives more weight to the appellant's comparables #1, #4 and #7 and to the board of review comparables which are similar to the subject in location, style, dwelling size and some features. The comparables have improvement assessments ranging from \$5.20 to \$11.92 per square foot of living area. The subject's improvement assessment of \$10.40 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment based on inequity is warranted.

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<sup>2</sup> The appellant's attorney reported an assessment value of "0" for comparable #6, described as an "exempt parcel."

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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