



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 17-01772.001-R-1
PARCEL NO.: 06-17-315-015

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: \$5,588
IMPR.: \$33,309
TOTAL: \$38,897

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 split-level dwelling of vinyl siding exterior construction with 864 square feet of above-grade living area. The dwelling was constructed in 2000. Features of the home include an 864 square foot finished lower level, a fireplace and a 380 square foot garage. The property has a 5,120 square foot site and is located in Round Lake Beach, Avon 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 eight equity comparables located in the same neighborhood code as the subject property. The comparables consist of split-level dwellings of vinyl siding exterior construction ranging in size from 768 to 1,382 square feet of above-grade living area. The dwellings were constructed from 1926 to 1982. The dwellings each feature a finished lower level ranging in size from 285 to

1,382 square feet, two comparables have central air conditioning, one comparable has a fireplace and one comparable has a garage containing 820 square feet of building area. The comparables have improvement assessments ranging from \$15,340 to \$28,076 or from \$14.87 to \$21.39 per square foot of above-grade living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,987. The subject property has an improvement assessment of \$33,309 or \$38.55 per square foot of above-grade living area.

In response to the appeal, the board of review submitted a memorandum noting the appellant's comparables were built between 1928 and 1982 or from 18 years to 72 years prior to the subject's construction year of 2000. The board of review also asserted that seven of the comparables lack a garage while the subject has a two-car garage.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located in the same neighborhood code as the subject and located from .59 of a mile to 1.916 miles from the subject property. The comparables were improved with one, tri-level dwelling and seven, split-level dwellings of vinyl siding exterior construction ranging in size from 828 to 890 square feet of above-grade living area. The comparables were built from 1994 to 2002. The dwellings each feature a finished lower level ranging in size from 814 to 864 square feet, seven comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 400 to 600 square feet of building area. The comparables have improvement assessments ranging from \$32,867 to \$36,372 or from \$38.41 to \$42.10 per square foot of above-grade living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 sixteen equity comparables for the Board's consideration. Less weight was given to the eight comparables submitted by the appellant due to their older ages and/or lack of a garage. The Board also gave reduced weight to board of review comparable #7 as it differed from the subject in design, along with board of review comparable #3 as it is located almost 2 miles away from the subject.

The Board finds the remaining six comparables submitted by the board of review are most similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments ranging from \$38.41 to \$42.10 per square foot of above-grade

living area. The subject property has an improvement assessment of \$38.55 per square foot of above-grade living area, which falls within the range established by the best comparables in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. 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 no reduction in the subject's assessment appears to be 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: May 26, 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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