



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 17-03057.001-R-1
PARCEL NO.: 11-31-118-007

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: \$5,215
IMPR.: \$24,047
TOTAL: \$29,262

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 dwelling of wood siding exterior construction with 1,396 square feet of living area. The dwelling was constructed in 1930 and has a reported effective age of 1950. Features of the home include a concrete slab foundation, central air conditioning and a detached 440 square foot garage. The property has a 5,098 square foot site and is located in Mundelein, Libertyville Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement. In support of this argument, the appellant submitted information on three equity comparables located within .46 of a mile from the subject. The comparables consist of one-story dwellings of wood siding exterior construction which were built in either 1940 or 1948. The homes range in size from 1,092 to 1,196 square feet of living area and two of the comparables each feature a garage of either 319 or 504 square feet of building area. The comparables have

improvement assessments ranging from \$16,076 to \$18,561 or from \$14.72 to \$15.53 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$21,191 or \$15.18 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 \$29,262. The subject property has an improvement assessment of \$24,047 or \$17.23 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located within .51 of a mile from the subject. The comparables consist of one-story dwellings of brick or wood siding exterior construction which were built from 1949 to 1957; comparables #4 and #6 have newer effective ages of 1955 and 1960, respectively. The homes range in size from 1,166 to 1,417 square feet of living area. Each comparable has a concrete slab or a crawl-space foundation. Features of the homes include central air conditioning; comparable #4 has a fireplace; and five of the comparables each have a garage ranging in size from 308 to 880 square feet of building area. The comparables have improvement assessments ranging from \$21,440 to \$26,125 or from \$17.13 to \$21.21 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 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 parties submitted a total of nine comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable dwellings as the homes lack central air conditioning which is a feature of the subject dwelling. The Board has given reduced weight to board of review comparable #6 as this property lacks a garage which is a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #5. The comparables are each similar to the subject dwelling in location, age, design, exterior construction, size and/or features. The five comparables have improvement assessments that range from \$21,440 to \$26,125 or from \$17.13 to \$21.21 per square foot of living area. The subject's improvement assessment of \$24,047 or \$17.23 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: July 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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