



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

APPELLANT: CSMA BLT, LLC  
DOCKET NO.: 17-43146.001-R-1  
PARCEL NO.: 25-04-320-079-0000

The parties of record before the Property Tax Appeal Board are CSMA BLT, LLC, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C., in Chicago, and the Cook 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 **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$2,843  
**IMPR.:** \$7,155  
**TOTAL:** \$9,998

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook 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 frame exterior construction with 1,017 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a concrete slab foundation. The property has a 4,375 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same neighborhood code as the subject property. The comparables consist of similar class 2-03 dwellings of frame exterior construction. The homes range in age from 69 to 90 years old and range in size from 1,294 to 1,510 square feet of living area. Each comparable has a concrete slab foundation and three comparables have either a one-

car or a two-car garage. The comparables have improvement assessments ranging from \$5,095 to \$8,062 or from \$3.86 to \$5.34 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$4,922 or \$4.84 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 \$9,998. The subject property has an improvement assessment of \$7,155 or \$7.04 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 the same neighborhood code as the subject property and either on the same block or within ¼ of a mile from the subject. The comparables consist of similar class 2-03 one-story dwellings of frame exterior construction. The homes range in age from 54 to 60 years old and range in size from 1,017 to 1,040 square feet of living area. Each comparable has a concrete slab foundation and a one-car garage. The comparables have improvement assessments ranging from \$7,819 to \$8,625 or from \$7.69 to \$8.29 per square foot of living area.

In addition, the board of review submitted a supplemental brief incorrectly contending that the basis of this appeal was a recent purchase of the subject property. In support of this contention, the board of review provided a copy of the deed trail for the subject property depicting an April 2014 purchase.

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 Board has given no weight to the board of review's supplemental brief which incorrectly asserts that this appeal is based upon the recent purchase of the subject property. Contrary to the contention of the board of review in this supplemental brief, the appellant did not make an overvaluation argument as the basis of this appeal and therefore a discussion of the 2014 purchase of the subject property is not responsive to the appellant's inequity argument.

As to the lack of assessment uniformity appeal, the parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellant's comparables due to their significantly larger dwelling sizes and/or older ages when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables which have varying degrees of similarity to the subject in location, age, size and/or features. The board of review comparables each are superior to the subject by having garage amenities which are not present at the subject. The comparables had improvement assessments that ranged from \$7,819 to \$8,625 or from \$7.69 to \$8.29 per square foot of living area. The subject's improvement assessment of \$7,155 or \$7.04 per square foot of living area falls below the range established by the best comparables in this record which is logical given the subject's lack of a garage amenity. Based on the foregoing evidence, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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: June 8, 2021



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

CSMA BLT, LLC, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602