



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

APPELLANT: CSMA BLT, LLC  
DOCKET NO.: 18-00201.001-R-1  
PARCEL NO.: 07-12-408-010

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:** \$12,423  
**IMPR.:** \$59,686  
**TOTAL:** \$72,109

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Illinois Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2018 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 is improved with a split-level dwelling of wood siding exterior construction with 1,203 square feet of above ground living area. The dwelling was built in 2003. Features of the home include a lower level with 1,008 square feet of finished area, central air conditioning, and an attached garage with 576 square feet of building area. The property has a 15,679 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant marked contention of law as the basis of the appeal but presented no legal brief in support of a legal argument. Based on the evidence submitted, it appears the appellant submitted information on twelve comparables in support of an assessment inequity argument with respect to the improvement assessment. The comparables are improved with one tri-level style dwelling and eleven split-level style dwellings with wood siding exteriors that range in size from 1,092 to 1,548 square feet of above ground living area. The homes were built from 1955 to 2004. The

record indicates five comparables have unfinished basements, eleven comparables have lower levels with ten having finished area ranging in size from 468 to 1,148 square feet, seven comparables have central air conditioning, two comparables have one or two fireplaces and five comparables have either an attached or detached garage ranging in size from 480 to 768 square feet of building area.<sup>1</sup> These properties have improvement assessments ranging from \$37,251 to \$58,669 or from \$26.81 to \$43.77 per square foot of above ground living area. The appellant requested the subject's improvement assessment be reduced to \$54,494 or \$45.30 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,109. The subject property has an improvement assessment of \$59,686 or \$49.61 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with split-level dwellings with wood siding exteriors ranging in size from 1,136 to 1,320 square feet of above ground living area. The homes were built from 2000 to 2004. Each property has a lower level with 936 to 1,176 square feet of finished area, central air conditioning and an attached garage ranging in size from 480 to 676 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$54,051 to \$67,397 or from \$46.92 to \$52.07 per square foot of above ground 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.

Initially, the Board finds the so called "rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not applicable in this appeal. 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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

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<sup>1</sup> The descriptive information with respect to appellant's comparables #1 through #3 was incomplete.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket No. 17-00665.001-R-1 in which a decision was issued reducing the subject's assessment to \$64,999 and 2017 and 2018 are in the same general assessment period. However, the record further disclosed the subject property is not an owner-occupied dwelling. The subject property is owned by an LLC and the copy of the subject's property record card submitted by the board of review identified the ownership as CSMA BLT LLC of Marietta, Georgia. Therefore, the property does not qualify for the "rollover" provision of section 16-185 of the Property Tax Code and the reduced assessment established by the Property Tax Appeal Board is not automatically entitled to be carried forward to the 2018 tax year subject to equalization.

The record contains sixteen comparables submitted by the parties to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparables #9 and #11 as well as the four comparables submitted by the board of review. These six comparables are most similar to the subject in age being built from 2002 to 2004. The homes were relatively similar to the subject in size, ranging from 1,136 to 1,320 square feet of above ground living area, and features with the exception two comparables each have one fireplace whereas the subject has no fireplace. These six comparables have improvement assessments ranging from \$54,051 to \$67,397 or from \$42.69 to \$52.07 per square foot of above ground living area. The subject's improvement assessment of \$59,686 or \$49.61 per square foot of above ground living area falls within the range established by the best comparables in this record. Less weight was given the remaining comparables submitted by the appellant due to differences from the subject property in age and/or inferior features in relation to the subject dwelling. 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: October 20, 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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