



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

APPELLANT: CSMA BLT, LLC  
DOCKET NO.: 18-00779.001-R-1  
PARCEL NO.: 05-16-308-016

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 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:** \$6,370  
**IMPR.:** \$47,706  
**TOTAL:** \$54,076

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 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 consists of a split-level dwelling of wood siding exterior construction with 1,215 square feet of above grade living area. The dwelling was constructed in 1978. Features of the home include a finished lower level, central air conditioning, a fireplace and a 500 square foot garage. The property has a 7,500 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant marked contention of law as the basis of the appeal and submitted a prior 2017 decision of the Property Tax Appeal Board, under Docket Number 17-03059.001-R-1, in which the Board rendered a decision reducing the subject's assessment to \$45,460 based on an agreement by the parties.

The appellant also submitted information on six equity comparables located in the subject's neighborhood code and within 0.82 of a mile from the subject property. The comparables are improved with split-level dwellings of brick or wood siding exterior construction that range in size from 1,111 to 1,486 square feet of above grade living area. The homes were built from 1964 to 1974. Each comparable has a finished lower level and a built-in garage ranging in size from 312 to 644 square feet of building area. Five comparables each have central air conditioning and three comparables each have one fireplace. The comparables had improvement assessments ranging from \$36,080 to \$48,598 or from \$32.20 to \$33.13 per square foot of above grade living area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$49,183 which reflects the application of the 2018 Grant Township multiplier of 1.0819 to the 2017 PTAB decision. The appellant requested an improvement assessment of \$42,813 or \$35.24 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,076. The subject property has an improvement assessment of \$47,706 or \$39.26 per square foot of above grade living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located in the subject's neighborhood code and within 1.01 miles from the subject property. The comparables are improved with split-level dwellings of wood siding exterior construction that range in size from 1,080 to 1,388 square feet of above grade living area. The homes were built from 1973 to 1986. Each comparable has a finished lower level, central air conditioning and a garage ranging in size from 480 to 896 square feet of building area. Three of the comparables each have one fireplace. The comparables have improvement assessments that range from \$46,094 to \$60,855 or from \$39.90 to \$44.62 per square foot of above grade living area.

The board of review included notations on the equity grid stating that the subject property was not owner occupied. Information contained in the property record card of the subject identifies the owner as having a Georgia mailing address. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for the prior tax year under Docket Number 17-03059.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$45,460 based on an agreement by the parties. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board finds this record disclosed the subject property was not an owner-occupied residence and therefore, application of the statutory mandates of section 16-185 of the Property Tax Code to the Board's prior decision is not controlling in this appeal. (35 ILCS 200/16-185).

The taxpayer contends, in part, 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 14 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 through #5 along with board of review comparables #4 through #8 due to dissimilar above grade living area and/or age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #6 along with board of review comparables #1, #2 and #3 which are similar to the subject in location, age, design, dwelling size and features. These comparables had improvement assessments that ranged from \$39,950 to \$51,938 or from \$33.13 to \$44.62 per square foot of above grade living area. The subject's improvement assessment of \$47,706 or \$39.26 per square foot of above grade 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 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: December 15, 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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