



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 19-07203.001-R-1
PARCEL NO.: 04-16-302-019

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: \$ 5,016
IMPR.: \$30,794
TOTAL: \$35,810

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 2019 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 that has 1,088 square feet of living area. The dwelling was constructed in 1966. The home features a full unfinished basement, two full bathrooms, central air conditioning and a 660 square foot detached garage. The subject parcel contains 8,700 square feet of land area. The subject property is located in Zion Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of overvaluation claim, the appellant submitted a grid analyses of five suggested comparable sales. The comparables are located from 317 feet to .78 of a mile from the subject and within the same neighborhood code as defined by the local assessor. The comparables consist of one-story dwellings of wood or aluminum siding exterior construction that were built from 1961 to 1976. The comparables have a full unfinished

basement and one to two bathrooms. Two comparables have central air conditioning, one comparable has a fireplace and three comparables have a detached garage that range in size from 432 to 676 square feet of building area. The dwellings range in size from 982 to 1,189 square feet of living area and are situated on sites that range in size from 5,780 to 8,700 square feet of land area. The comparables sold from June 2017 to August 2018 for prices ranging from \$40,333 to \$93,000 or from \$33.92 to \$85.16 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$35,810. The subject's assessment reflects an estimated market value of \$105,665 or \$97.12 per square foot of above grade living area including land area when applying Lake County's 2019 three-year average median level of assessment of 32.89%.

In support of the subject's assessment, the board of review submitted a grid analysis of five suggested comparable sales. The comparables are located from .25 to .75 of a mile from the subject and within the same neighborhood code as defined by the local assessor. The comparables consist of one-story dwellings of brick, wood siding, aluminum siding or composite exterior construction that were built from 1964 to 1978. The comparables have a full unfinished basement, one to three bathrooms, central air conditioning and a detached garage that range in size from 480 to 576 square feet of building area. Comparable #1 also has an attached garage with 384 square feet of building area. Comparables #3 and #4 have one or two fireplaces. The dwellings range in size from 1,136 to 1,232 square feet of living area and are situated on sites that range in size from 7,150 to 12,000 square feet of land area. The comparables sold from August 2018 to July 2019 for prices ranging from \$130,000 to \$148,000 or from \$109.34 to \$123.15 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof.

The parties submitted 10 comparable sales for the Board's consideration. The Board gave less weight to comparable sales #3 and #4 submitted by the appellant. These comparables sold in 2017, which are dated and less indicative of market value as of the subject's January 1, 2019 assessment date.

The Board finds the remaining eight comparable sales submitted by the parties are more similar when compared to the subject in location, land area, design, age, features and sold most proximate in time to the subject's assessment date of January 1, 2020. These comparables sold from April 2018 to July 2019 for prices ranging from \$70,000 to \$148,000 or from \$69.03 to \$123.15 per square foot of living area including land. The subject's assessment reflects an

estimated market value of \$105,665 or \$97.12 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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: March 15, 2022



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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