



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

APPELLANT: CSMA BLT, LLC  
DOCKET NO.: 19-07207.001-R-1  
PARCEL NO.: 06-19-222-014

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:** \$6,849  
**IMPR.:** \$37,404  
**TOTAL:** \$44,253

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 with a vinyl siding exterior containing 1,248 square feet of living area. The dwelling was constructed in 1978 but has an effective age of 1983. Features of the property include a crawl space foundation, central air conditioning, and a detached garage with 500 square feet of building area. The property has a 5,660 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings, three of which have vinyl siding exteriors, containing either 1,144 or 1,269 square feet of living area. The homes were built from 1982 to 1991. Each comparable has a crawl space foundation, and two comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject

property and are located from 901 to 4,111 feet from the subject property. The comparables have improvement assessments ranging from \$31,212 to \$33,314 or from \$26.08 to \$29.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$34,933.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,253. The subject property has an improvement assessment of \$37,404 or \$29.97 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 improved with one-story dwellings with vinyl siding exteriors ranging in size from 1,152 to 1,384 square feet of living area. The homes were built from 1968 to 1987. Each comparable has a crawl space foundation, four comparables have central air conditioning, one property has one fireplace, and each property has an attached or detached garage ranging in size from 440 to 676 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 1,215 to 3,856 feet from the subject property. The comparables have improvement assessments ranging from \$34,856 to \$38,829 or from \$25.37 to \$31.05 per square foot of living area.

### **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 record contains nine comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables as each lacks a garage and two lack central air conditioning, features the subject property has. The Board gives most weight to the board of review comparables as these properties are more similar to the subject dwelling in features than the appellant's comparables, as each property has a garage and four have central air conditioning. These comparables have improvement assessments that range from \$34,856 to \$38,829 or from \$25.37 to \$31.05 per square foot of living area. The subject's improvement assessment of \$37,404 or \$29.97 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: 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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APPELLANT

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COUNTY

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