



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 19-07208.001-R-1
PARCEL NO.: 09-26-105-024

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: \$12,470
IMPR.: \$40,892
TOTAL: \$53,362

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 vinyl exterior siding containing 936 square feet of living area. The dwelling was constructed in 1960 but has a 1987 effective age. Features of the home include a full basement, that is partially finished, central air conditioning and an attached 440 square foot garage. The property has an 8,420 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted assessment information on nine equity comparables that are located from .05 to .36 of a mile from the subject. The comparables have sites ranging in size from 6,880 to 13,030 square feet of land area that are improved with one-story dwellings containing from 925 to 1,040 square feet of living area. The dwellings were built from 1958 to 1964 but seven of the homes have effective ages ranging from

1967 to 1988. Six of the comparables have full basements, two of which have finished area, and three comparables have crawl-space foundations. Six comparables have central air conditioning, one comparable has a fireplace and seven comparables have an attached and/or detached garage ranging in total size from 360 to 836 square feet of building area. The comparables have improvement assessments ranging from \$27,582 to \$38,258 or from \$29.47 to \$40.87 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$33,128 or \$35.39 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 \$53,362. The subject property has an improvement assessment of \$40,892 or \$43.69 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables that are located from .33 to .50 of a mile from the subject. The comparables have sites ranging in size from 8,020 to 12,030 square feet of land area that are improved with one-story dwellings containing from 900 to 1,020 square feet of living area. The dwellings were built from 1962 to 1964 but have effective ages ranging from 1979 to 1998. The comparables have full basements, that are partially finished, central air conditioning and an attached or detached garage ranging in size from 280 to 600 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$38,510 to \$45,340 or from \$37.80 to \$49.02 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessments.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the subject's improvement 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 a total of 14 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, #4, #5, #7, #8 and #9, due to their lack of a basement foundation or their lack of finished basement area, unlike the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject and have improvement assessments ranging from \$38,115 to \$45,340 or from \$37.80 to \$49.02 per square foot of living area. The subject's improvement assessment of \$40,892 or \$43.69 per square foot of living area falls within the range established by the best improvement comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed and a reduction in the subject's assessment based on assessment uniformity 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: July 19, 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

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

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085