



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

APPELLANT: CSMA CLT, LLC
DOCKET NO.: 19-07759.001-R-1
PARCEL NO.: 04-22-115-005

The parties of record before the Property Tax Appeal Board are CSMA CLT, 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: \$4,816
IMPR.: \$23,648
TOTAL: \$28,464

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 an 8,250 square foot site improved with a one-story dwelling with an aluminum siding exterior containing 1,003 square feet of living area. The dwelling was built in 1954. Features of the home include an unfinished full basement, central air conditioning, and one bathroom. The property is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings of wood siding, brick or aluminum siding exterior construction ranging in size from 864 to 1,015 square feet of living area. The homes were built from 1942 to 1967. Two comparables have unfinished full basements, two comparables have crawl space foundations, two comparables have central air conditioning, each comparable has 1 or 1.5 bathrooms, and three comparables have detached garages ranging in size from 280 to 484 square feet of building area. These

properties have sites ranging in size from 8,100 to 8,800 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from 672 to 4,601 feet from the subject property. The sales occurred from November 2017 to June 2019 for prices ranging from \$59,900 to \$81,900 or from \$69.33 to \$80.61 per square foot of living area, land included. Based on these sales the appellant requested the subject's assessment be reduced to \$24,832.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,464. The subject's assessment reflects a market value of \$86,543 or \$86.28 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with one-story dwellings of wood siding, vinyl siding, brick or aluminum siding exterior construction ranging in size from 1,010 to 1,118 square feet of living area. The homes were built from 1941 to 1961. Each comparable has an unfinished full basement, four comparables have central air conditioning, each comparable has 1 to 2 bathrooms, and each property has a detached garage ranging in size from 308 to 768 square feet of building area. These properties have sites ranging in size from 8,450 to 16,800 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from 441 to 3,793 feet from the subject property. The sales occurred from April 2018 to April 2019 for prices ranging from \$112,000 to \$146,000 or from \$100.18 to \$139.85 per square foot of living area, land included.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 and a reduction in the subject's assessment is not warranted.

The parties provided nine comparable sales in support of their respective positions as to the correct assessment of the subject property. The Board gives less weight to appellant's comparables #1 and #3 as each property has a crawl space foundation, unlike the subject's full basement, each comparable lacks central air conditioning, unlike the subject, and comparable #3 is 13 years newer than the subject dwelling. The Board gives less weight to appellant's comparable sale #4 due to its more distant location from the subject property and the November 2017 sale date is not as proximate in time to the assessment date at issue as the best sales in this record. The Board gives less weight to board of review comparable #4 due to its more distant location, larger land area, and older age in relation to the subject property. The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1, #2, #3 and #5. Each comparable has a garage, unlike the subject property, suggesting a downward adjustment to the comparables would be appropriate to make them more equivalent to the subject property. Board of review comparable #1 lacks central air conditioning,

unlike the subject's central air conditioning, suggesting an upward adjustment to the comparable would be appropriate to make the property more equivalent to the subject property. These five comparables sold for prices ranging from \$75,000 to \$135,400 or from \$75.91 to \$132.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$86,543 or \$86.28 per square foot of living area, including land, which is below four of the five best comparable sales in this record, but is justified considering the subject property lacks a garage. Based on this evidence, after considering adjustments for differing features, the Board finds the assessment of the subject property as established by the board of review is correct 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:

April 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

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