



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 19-07761.001-R-1
PARCEL NO.: 08-28-319-012

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: \$3,416
IMPR.: \$24,391
TOTAL: \$27,807

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 is improved with a 1.5-story, Cape Cod style, dwelling of wood siding exterior construction with 1,221 square feet of living area. The dwelling was built in 1930 but has an effective year built of 1987. Features of the property include an unfinished full basement, 1½ bathrooms, and a detached garage with 436 square feet of building area. The property has a 5,050 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with 1.5-story, Cape Code style, dwellings of wood siding, aluminum siding, or asbestos siding exterior construction ranging in size from 818 to 1,208 square feet of living area. The homes were built in 1925 or 1934. Each comparable has an unfinished full basement and one or two bathrooms. One comparable has a detached garage with 576 square

feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 1,561 to 2,516 feet from the subject property. The improvement assessments on these properties range from \$10,704 to \$16,282 or from \$12.68 to \$14.69 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$16,465.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,807. The subject property has an improvement assessment of \$24,391 or \$19.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with 1.5-story or 1.75-story, Cape Cod style, dwellings of aluminum siding, wood siding or asbestos siding exterior construction ranging in size from 1,104 to 1,212 square feet of living area. The homes were built from 1901 to 1928. Comparables #1, #2 and #3 have effective years built of 2000, 1979 and 1972, respectively. Each comparable has a full unfinished basement, two bathrooms, and an attached or detached garage ranging in size from 216 to 280 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately 356 to 3,388 feet from the subject property. The improvement assessments on these properties range from \$20,207 to \$24,760 or from \$18.30 to \$20.62 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 parties submitted information on seven comparables to support their respective positions. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The board of review comparables are more similar to the subject dwelling in effective age, size, and features than are the comparables provided by the appellant. The board of review comparables have improvement assessments that range from \$20,207 to \$24,760 or from \$18.30 to \$20.62 per square foot of living area. The subject's improvement assessment of \$24,391 or \$19.98 per square foot of living area falls within the range established by the best comparables in this record. The comparables provided by the appellant differed from the subject in dwelling size, had older effective ages than the subject dwelling, and/or lacked a garage which detracts from the weight that can be given these properties for assessment equity purposes. 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:

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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APPELLANT

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COUNTY

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