



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 19-07855.001-R-1
PARCEL NO.: 08-16-332-007

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: \$4,310
IMPR.: \$31,639
TOTAL: \$35,949

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 two-story dwelling of wood siding exterior construction built in 1927 that contains 1,560 square feet of living area. Features of the property include an unfinished full basement, central air conditioning, one bathroom and a detached garage with 264 square feet of building area. The property has a 5,100 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 three equity comparables improved with two-story dwellings of aluminum siding exterior construction ranging in size from 1,344 to 1,535 square feet of living area. The homes were constructed in 1905 or 1910. Each comparable has an unfinished basement and one to two bathrooms. Comparables #1 and #2 have detached garages with 352 and 396 square feet of building area,

respectively. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments that range from \$19,267 to \$28,135 or from \$13.77 to \$18.32 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$24,143.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,949. The subject property has an improvement assessment of \$31,639 or \$20.28 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 improved with two story dwellings of wood siding exterior construction that range in size from 1,400 to 1,685 square feet of living area. The homes were built from 1910 to 1949 with comparables #2 and #4 having effective construction dates of 1968 and 1952, respectively. Each comparable has an unfinished full basement, three comparables have central air conditioning, three comparables have one fireplace, each property has 1½ or 2 bathrooms, and four comparables have an attached or detached garage ranging in size from 228 to 936 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$31,782 to \$44,897 or from \$22.70 to \$28.78 per square foot of living area.

The appellant's counsel submitted rebuttal comments regarding board of review comparable #3's brick construction.

Conclusion of Law

The appellant 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 eight comparables submitted by the parties to support their respective positions that are similar to the subject in location and style. The Board gives less weight to the appellant's comparables as each lacks central air conditioning and comparable #3 lacks a garage, features the subject has. The Board gives less weight to board of review comparables #1 and #5 as each dwelling lacks central air conditioning, a feature the subject has, and comparable #1 has a significantly larger garage than the subject property. The Board finds the best comparables to be the board of review comparables #2, #3 and #4 as each property has central air conditioning like the subject property. The Board finds that downward adjustments to the comparables may be appropriate for their superior actual or effective ages in relation to the subject property and two comparables have a fireplace, a feature the subject does not have. The Board finds that board of review comparable #4 would require an upward adjustment due to the lack of a garage, a feature the subject has. These comparables have improvement assessments that range from \$39,403 to \$44,897 or from \$23.38 to \$28.78 per square foot of living area. The subject's

improvement assessment of \$31,639 or \$20.28 per square foot of living area falls below the range established by the best comparables in this record and well supported when considering the suggested adjustments to the comparables for differences from the subject property. 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:

May 17, 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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