



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

APPELLANT: CSMA BLT, LLC  
DOCKET NO.: 19-07856.001-R-1  
PARCEL NO.: 08-17-307-025

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:** \$6,336  
**IMPR.:** \$27,950  
**TOTAL:** \$34,286

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 1.5-story dwelling of aluminum siding exterior construction with 1,148 square feet of living area. The dwelling was constructed in 1945. Features of the home include an unfinished basement and a 280 square foot garage. The property has an approximately 7,500 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within approximately 0.16 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 7,070 to 8,810 square feet of land area and are improved with 1.5-story dwellings of brick or wood siding exterior construction that range in size from 1,191 to 1,296 square feet of living area. The dwellings were built from 1948 to 1950.

Each comparable has an unfinished basement, one comparable has central air conditioning and two comparables have either a 210 or 576 square foot garage. The properties sold from March 2017 to March 2019 for prices ranging from \$51,000 to \$93,000 or from \$41.00 to \$71.76 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$22,413 which reflects a market value of \$67,246 or \$58.58 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,286. The subject's assessment reflects a market value of \$104,244 or \$90.81 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 response to the appellant's evidence the board of review submitted comments arguing the appellant's comparables #1 and #3 were not advertised for sale. The board of review described the subject's improvements as having been updated in 2012 and has "a newer kitchen, baths, flooring, etc." The board of review further reported the subject property does not have an adjusted effective age.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 7,200 to 7,810 square feet of land area and are improved with 1.5-story dwellings of brick or wood siding exterior construction that range in size from 1,200 to 1,245 square feet of living area. The homes were built from 1940 to 1954 with three of the comparables having effective years built ranging from 1957 to 1975. Each comparable has an unfinished basement and a garage ranging in size from 240 to 440 square feet of building area. Three comparables have central air conditioning. The properties sold from February 2018 to November 2019 for prices ranging from \$137,225 to \$151,500 or from \$110.84 to \$122.37 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier with respect to its sale price relative to other comparables in the record. The Board gives less weight to the appellant's comparables #2 and #3 along with board of review's comparables #2, #4 and #5 which have central air conditioning, unlike the subject, and/or sold in 2017, less proximate to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the board of review comparables #1 and #3 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold in February and December 2018 for prices of \$137,225 and \$140,000 or for \$110.84 and \$112.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$104,244 or \$90.81 per square foot of living area, including land, which falls significantly below the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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: June 21, 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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