



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

APPELLANT: CSMA BLT, LLC  
DOCKET NO.: 19-07857.001-R-1  
PARCEL NO.: 08-20-409-019

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:** \$7,731  
**IMPR.:** \$33,461  
**TOTAL:** \$41,192

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 of brick exterior construction with 1,304 square feet of living area. The dwelling was constructed in 1952. Features of the home include an unfinished basement, central air conditioning and a 468 square foot garage. The property has an approximately 7,620 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,135 to 1,445 square feet of living area. The homes were built from 1924 to 1941 with the oldest property having an effective year built of 1947. Each comparable

has an unfinished basement. Two comparables have central air conditioning and three comparables have a garage ranging in size from 308 to 440 square feet of building area. The comparables have improvement assessments that range from \$24,684 to \$30,089 or from \$20.82 to \$23.15 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$28,802 or \$22.09 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 \$41,192. The subject has an improvement assessment of \$33,461 or \$25.66 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 1,232 to 1,350 square feet of living area. The homes were built from 1948 to 1961. Each comparable has an unfinished basement. Two comparables have central air conditioning, two comparables each have one fireplace and three comparables have a garage ranging in size from 288 to 725 square feet of building area. The comparables have improvement assessments that range from \$31,970 to \$35,368 or from \$25.68 to \$26.51 per square foot of living area.

In response to the appellant's evidence, the board of review argued the subject has a brick exterior, two bathrooms, central air conditioning and a garage which is superior to the comparables submitted by the appellant. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #4 and #5 along with board of review comparable #2 which lack a garage and/or are dissimilar in dwelling size when compared to the subject and other comparables in the record.

The Board finds the best evidence of assessment equity to be the remaining comparables which are more similar to the subject in location, age, design, and dwelling size, but have varying degrees of similarity to the subject in other features. These comparables have improvement assessments that range from \$27,328 to \$35,368 or from \$22.49 to \$26.51 per square foot of living area. The subject's improvement assessment of \$33,461 or \$25.66 per square foot of

living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the comparables for differences from the subject, 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: 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

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