



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 20-00211.001-R-1
PARCEL NO.: 06-04-405-004

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: \$3,355
IMPR.: \$39,386
TOTAL: \$42,741

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 2020 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 wood siding exterior construction with 1,244 square feet of living area. The dwelling was constructed in 1947. Features of the home include an unfinished basement, central air conditioning and a 260 square foot attached garage. The property has a 16,190 square foot site and is located in Lake Villa, Lake Villa 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 five suggested equity comparables with the same assessment neighborhood code as the subject property and are located from .53 to 1.88 miles from the subject. The comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 1,064 to 1,355 square feet of living area and were built from 1940 to 1950 with comparable #3 having an effective year built of 1951.

Each comparable has a crawl space foundation, two comparables have central air conditioning, one comparable has a fireplace and three comparables each have an attached or a detached garage that ranges in size from 480 to 848 square feet of building area. The comparables have improvement assessments that range from \$15,321 to \$40,866 or from \$13.88 to \$30.84 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,741. The subject property has an improvement assessment of \$39,386 or \$31.66 per square foot of living area.

In response to the appeal, the board of review noted the appellant's comparable do not have basements while the county comparables have basements like the subject.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables with the same assessment neighborhood code as the subject property and located within .73 miles from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,196 to 1,418 square feet of living area. The homes were built from 1948 to 1953 with comparable #2 having an effective year built of 1957. The comparables have basements, one of which is finished with a recreation room. Four comparables have central air conditioning, three comparables each have one or two fireplaces and four comparables each have an attached or a detached garage that ranges in size from 240 to 574 square feet of building area. Comparable #1 has an additional 864 square foot detached garage. The comparables have improvement assessments that range from \$39,560 to \$51,020 or from \$30.43 to \$42.35 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant noted the subject property has a wood siding exterior while board of review comparable #1 has a brick exterior.

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 ten suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which have crawl space foundations unlike the subject's basement foundation. Furthermore, one comparable is located 1.88 miles from the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which have basements like the subject and are similar in location, age, and dwelling size. The Board recognizes adjustments would have to be considered to the comparables for differences in other features when compared to the subject. Nevertheless, these comparables have improvement assessments that range from \$39,560 to \$51,020 or from \$30.43 to \$42.35 per square foot of living area. The subject's improvement assessment of \$39,386 or \$31.66 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis and slightly below on an overall basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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:

August 23, 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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