



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

APPELLANT: CSMA, BLT, LLC.  
DOCKET NO.: 20-00216.001-R-1  
PARCEL NO.: 04-21-408-006

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:** \$5,377  
**IMPR.:** \$29,751  
**TOTAL:** \$35,128

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 1.75-story dwelling of wood siding exterior construction with 1,764 square feet of living area. The dwelling was constructed in 1920 and features an unfinished basement and a 440 square foot garage. The property has an approximately 9,000 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.17 of a mile to 1.44 miles from the subject property. The comparables have sites that range in size from 8,100 to 17,320 square feet of land area and are improved with 1-story or 2-story dwellings of wood or aluminum siding exterior construction that range in size from 1,576 to 2,016 square feet of living area. The dwellings were built from 1900 to 1912. Each comparable has an unfinished basement. Two comparables have central air conditioning and a garage with 400 or 780 square

feet of building area. The properties sold from July 2019 to March 2020 for prices ranging from \$45,000 to \$75,000 or from \$28.55 to \$37.20 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$19,606 which reflects a market value of \$58,824 or \$33.35 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 \$35,128. The subject's assessment reflects a market value of \$105,521 or \$59.82 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.59 of a mile to 1.06 miles from the subject property. The comparables have sites that range in size from 6,820 to 9,000 square feet of land area and are improved with 1.75-story to 2.5-story dwellings of stucco, aluminum, or wood siding exterior construction that range in size from 1,584 to 2,020 square feet of living area. The homes were built from 1902 to 1918. Each comparable has an unfinished basement, one comparable has central air conditioning and two comparables each have one fireplace. Three comparables each have a garage ranging in size from 216 to 528 square feet of building area and comparable #5 has a finished attic. The properties sold from April 2019 to July 2020 for prices ranging from \$115,500 to \$156,900 or from \$59.41 to \$93.06 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 nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3 and #4 along with board of review comparables #1, #2 and #3 which lack a garage and/or are located more than one mile from the subject property.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, dwelling size and some features but have varying degrees of similarity to the subject in age and design. These three comparables sold from July 2019 to July 2020 for prices ranging from \$59,000 to \$156,900 or from \$35.12 to \$93.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$105,521 or \$59.82 per square foot of living area, including land, which falls within the range established by the 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: September 20, 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