



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

APPELLANT: CSMA BLT, LLC  
DOCKET NO.: 23-00315.001-R-1  
PARCEL NO.: 06-20-224-021

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:** \$8,412  
**IMPR.:** \$68,696  
**TOTAL:** \$77,108

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 2023 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, bi-level dwelling of vinyl siding exterior construction with 1,178 square feet of living area.<sup>1</sup> The dwelling was constructed in 1992 and is approximately 31 years old. Features of the home include a basement/lower level with 811 square feet of finished area, central air conditioning, two full bathrooms and a 440 square foot garage. The property has an approximately 5,249 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellant submitted information on three comparable properties that have the same assessment neighborhood code as

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<sup>1</sup> The subject's property record card revealed the subject is a bi-level dwelling that has a basement/lower level with 811 square feet of finished area, which was not refuted by the appellant.

the subject. The comparables have sites that range in size from 5,000 to 6,960 square feet of land area. The comparables are improved with one-story, bi-level dwellings of vinyl siding exterior construction ranging in size from 1,068 to 1,100 square feet of living area. The dwellings were built in 1976 or 1987 and have reported effective ages of 1991 or 1993. The comparables each have a basement, two of which have 480 or 500 square feet of finished area. Each comparable has central air conditioning, one or two full bathrooms and each comparable has a garage ranging in size from 440 to 500 square feet of building area. Comparable #3 also has a half bathroom. The comparables sold from August 2021 to January 2022 for prices ranging from \$110,000 to \$176,000 or from \$103.00 to \$162.96 per square foot of living area, including land. The comparables have improvement assessments that range from \$59,150 to \$65,157 or from \$53.77 to \$61.01 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$52,059, which would reflect a market value of \$156,193 or \$132.59 per square foot of living area, including land, when using the statutory level of assessment of 33.33%. The appellant requested a reduced improvement assessment of \$43,647 or \$37.05 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 \$77,108. The subject's assessment reflects a market value of \$231,347 or \$196.39 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup> The subject has an improvement assessment of \$68,696 or \$58.32 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 4,996 to 6,739 square feet of land area. The comparables are improved with one-story dwellings of vinyl siding exterior construction ranging in size from 1,028 to 1,144 square feet of living area. The dwellings are 31 to 39 years old. Each comparable has a basement with 624 to 960 square feet of finished area, central air conditioning, two full bathrooms and a garage ranging in size from 460 to 520 square feet of building area. Comparable #3 also has a half bathroom. The comparables sold from May 2021 to August 2022 for prices ranging from \$230,000 to \$255,000 or from \$211.40 to \$233.46 per square foot of living area, including land. The comparables have improvement assessments that range from \$62,316 to \$63,073 or from \$54.47 to \$61.36 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends, in part, that 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).

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

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 a total of six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3, as comparable #2 only has one full bathroom, when compared to the subject that has two full bathrooms and comparable #3 lacks basement finish, a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the three comparables submitted by the board of review, which are relatively similar to the subject in location, dwelling size and age, and they also have features that are overall more similar to the subject. These four comparables sold from May 2021 to August 2022 for prices ranging from \$176,000 to \$255,000 or from \$162.96 to \$233.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$231,347 or \$196.39 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record, the Board finds a reduction in the subject's assessment is not justified.

Additionally, the taxpayer contends assessment inequity as another 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 a total of six comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3, as comparable #2 only has one full bathroom, when compared to the subject that has two full bathrooms and comparable #3 lacks basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the three comparables submitted by the board of review, which are similar to the subject in location and have features that are overall more similar to the subject. However, the Board finds all four dwellings are somewhat smaller in size and three of the four comparables are slightly older in age with less basement finish when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$61,187 to \$63,073 or from \$56.65 to \$61.36 per square foot of living area. The subject's improvement assessment of \$68,696 or \$58.32 per square foot of living area falls above the range established by the best comparables in the record in terms of total improvement assessment but within the range on a per square foot basis. The subject's higher total improvement assessment appears to be logical given its superior dwelling size, age and/or features. Based on this record and after considering

adjustments to the best 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.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted based either upon grounds of overvaluation or assessment inequity.

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 20, 2024



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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