



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

APPELLANT: Boguslaw Rogucki  
DOCKET NO.: 13-02992.001-R-1  
PARCEL NO.: 08-17-416-014

The parties of record before the Property Tax Appeal Board are Boguslaw Rogucki, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$4,154  
**IMPR.:** \$16,486  
**TOTAL:** \$20,640

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 2013 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 frame construction with 1,688 square feet of living area. The dwelling was constructed in 1958. Features of the home include a partial unfinished basement. The property has a 5,000 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. No dispute was raised concerning the land assessment. In support of the improvement inequity and overvaluation arguments, the appellant submitted information on three comparables with both equity and sales data and data concerning the recent purchase price of the subject property.

In Section IV - Recent Sale Data of the residential appeal petition, the appellant reported the subject property was purchased in December 2008 for a price of \$45,500. The appellant indicated the subject property was sold by ReMax Showcase, the parties to the transaction were not related and the property was advertised on the open market through the local newspaper, the Multiple Listing Service and the internet for four months. The appellant further reported that \$1,400 was spent on renovations before the property was occupied as of July 14, 2009.

For lack of assessment uniformity and comparable sales, the appellant presented three comparable properties that were located from .24 to 1.24-miles from the subject. The comparable parcels contain 6,550 or 7,250 square feet of land area and were improved with a two-story and two, 1.5-story dwellings of brick or frame construction that were built between 1945 and 1950. The homes range in size from 1,502 to 1,683 square feet of living area and have unfinished partial basements. Two of the comparables have central air conditioning and one comparable has a fireplace. Each comparable also has a garage ranging in size from 231 to 576 square feet of building area. The properties sold between August 2012 and May 2013 for prices ranging from \$42,500 to \$47,000 or from \$25.30 to \$29.96 per square foot of living area, including land. The comparables have improvement assessments ranging from \$8,281 to \$20,261 or from \$4.93 to \$13.49 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$10,790 or \$6.39 per square foot of living area with a total assessment of \$14,944 which would reflect a market value of approximately \$44,832 or \$26.56 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,640. The subject property has an improvement assessment of \$16,486 or \$9.77 per square foot of living area. The subject's assessment also reflects a market value of \$62,094 or \$36.79 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

As to the appellant's comparable properties, the board of review contended each comparables is located in a different assessment neighborhood than the subject property. Additionally, comparables #2 and #3 are located .77 and 1.24-miles from the subject. Sale #1 was a foreclosure sale; sale #3 occurred in December 2012 for \$29,500 and was resold in April 2013 after which the property was rehabbed in 2014.

In support of its contention of the correct assessment on both grounds of uniformity and market value, the board of review submitted information on four comparables that were located within .26 of a mile of the subject. The parcels range in size from 3,371 to 7,333 square feet of land area and are improved

with a two-story and three, 1.5-story dwellings of frame construction. The homes were built between 1920 and 1940 and range in size from 1,075 to 1,497 square feet of living area with partial unfinished basements. Three of the comparables have a garage ranging in size from 380 to 484 square feet of building area. The properties sold between June 2012 and August 2013 for prices ranging from \$45,100 to \$98,000 or from \$41.95 to \$65.46 per square foot of living area, including land. The comparables have improvement assessments ranging from \$11,375 to \$20,231 or from \$10.58 to \$13.51 per square foot of living area.

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

### Conclusion of Law

The taxpayer contends assessment inequity as a 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. Both parties' comparables have varying degrees of similarity to the subject in location, exterior construction, size, age and/or features. The majority of the comparables are superior to the subject by having a garage which is not a feature of the subject.

The comparables have improvement assessments that ranged from \$8,281 to \$20,231 or from \$4.93 to \$13.51 per square foot of living area. The subject's improvement assessment of \$16,486 or \$9.77 per square foot of living area falls within the range established by the comparables in this record. Based on this record 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.

The appellant also 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.

As to the appellant's reliance upon the December 19, 2008 purchase price of the subject property, the Property Tax Appeal Board has given little weight to the purchase price. The Board finds that the purchase occurred approximately 4 years prior to the assessment date of January 1, 2013. Given this passage of time, the Board finds the subject's purchase price is less likely to be indicative of the subject's estimated value as the assessment date.

The parties also submitted a total of seven comparable sales to support their respective positions on the issue of the subject's market value. The Board has given reduced weight to board of review comparables #2, #3 and #4 due to their substantially older dates of construction when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sales and with board of review comparable sale #1. These four most similar comparables sold between May 2013 and April 2013 for prices ranging from \$42,500 to \$47,000 or from \$25.30 to \$41.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$62,094 or \$36.79 per square foot of living area, including land, which is greater than the best comparables in overall value, but within the range on a per-square-foot basis. The Board finds that after considering adjustments to the comparables for differences such as dwelling size, features and/or garages, 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.

*Mario Alvares*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: April 22, 2016

*A. Heston*

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 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 the subsequent year 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.

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.