



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

APPELLANT: Boguslaw Rogucki
DOCKET NO.: 13-02993.001-R-1
PARCEL NO.: 04-33-211-007

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: \$5,661
IMPR.: \$18,497
TOTAL: \$24,158

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 one-story dwelling of frame construction with 1,312 square feet of living area. The dwelling was constructed in 1955. Features of the home include a partial unfinished basement, central air conditioning and a detached 440 square foot garage. The property has a 16,156 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparables with both equity and sales data along with market value information 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 April 2007 for a price of \$114,000. The appellant indicated the subject property was sold by Judicial Sale, the parties to the transaction were not related and the property was advertised on the open market through the local newspaper and the internet for two months. The appellant further reported that \$1,850 was spent on renovations before the property was occupied as of June 10, 2008. Attached as supporting documentation was a copy of the PTAX-203 Illinois Real Estate Transfer Declaration with the seller being Intercomniy¹ Judicial Sales Corp. by agent Boguslaw Rogucki and the buyer being Boguslaw Rogucki.

For lack of assessment uniformity and comparable sales, the appellant presented three comparable properties that were located from .50 to 1.31-miles from the subject. The comparable parcels range in size from 7,800 to 16,200 square feet of land area and were improved with a one-story and two, 1.5-story dwellings of frame construction that were built between 1941 and 1952. The homes range in size from 1,152 to 1,288 square feet of living area. One comparable has an unfinished basement. Two of the comparables have garages of 240 and 648 square feet of building area. The properties sold between May 2011 and December 2013 for prices ranging from \$31,200 to \$56,000 or from \$27.08 to \$47.50 per square foot of living area, including land. The comparables have improvement assessments ranging from \$7,451 to \$21,587 or from \$6.32 to \$18.74 per square foot of living area and land assessments ranging from \$3,493 to \$11,215 or from \$0.39 to \$0.80 per square foot of land area.

Based on this evidence, the appellant requested a reduced land assessment of \$4,860, an improvement assessment of \$8,717 or \$6.64 per square foot of living area with a total assessment of \$13,577 which would reflect a market value of approximately \$40,731 or \$31.04 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 \$24,158. The subject property has a land assessment of \$5,661 or \$0.35 per square foot of land area and an improvement assessment of \$18,497 or \$14.10 per square foot of living area. The subject's assessment also reflects a market value of \$72,677 or \$55.39 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 comparable is located in a different assessment neighborhood than the subject property. Additionally, comparables #2 and #3 are located 1.25-miles from the subject and these properties have lots that are substantially smaller than the subject parcel. Furthermore, the homes on these two

¹ The handwritten name is somewhat illegible.

properties do not have basements like the subject. Sale #3 sold approximately 19 months prior to the assessment date of January 1, 2013.

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 .3 of a mile of the subject. The parcels range in size from 7,538 to 20,000 square feet of land area and are improved with one-story dwellings of frame or brick construction. The homes were built between 1947 and 1967 and range in size from 952 to 1,276 square feet of living area. One comparable has a full unfinished basement and central air conditioning. Three of the comparables have a garage ranging in size from 384 to 572 square feet of building area. The properties sold between September 2012 and November 2013 for prices ranging from \$66,000 to \$95,000 or from \$53.29 to \$84.82 per square foot of living area, including land. The comparables have improvement assessments ranging from \$11,453 to \$25,765 or from \$8.98 to \$27.06 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 Board has given reduced weight to board of review comparable #4 due to its smaller dwelling size. The Board has also given reduced weight to appellant's comparables #2 and #3 and board of review comparables #1 and #2 as none of these homes have a basement which is a feature of the subject dwelling.

The remaining two comparables have improvement assessments of \$7,451 and \$23,795 or \$6.32 and \$21.25 per square foot of living area. The subject's improvement assessment of \$18,497 or \$14.10 per square foot of living area falls between the best comparables

in this record. After considering the subject's amenities of central air conditioning and a larger garage when compared to appellant's comparable #1, 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.

Likewise, as to the land assessment inequity argument, the Board finds no merit in the appellant's claim. The appellant presented three comparable properties. The subject's land assessment of \$0.35 per square foot of land area is below that of each of the appellant's comparable parcels on a per-square-foot basis. As such, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's parcel was inequitably assessed.

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 April 18, 2007 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 nearly six 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. Additionally, the PTAX-203 filed with this appeal raises questions about the relationship between the seller and buyer where the agent for the seller and the buyer were both the appellant in this proceeding which calls into question the assertion that the transfer was not between family or related corporations.

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 appellant's comparables #2 and #3 along with board of review comparables #1, #2 and #4 due to their lack of a basement foundation when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sale #1 and board of review comparable sale #3. These most similar comparables sold in May 2013 and September 2012 for \$56,000 and \$95,000 or for \$47.50 and \$84.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$72,677 or \$55.39 per square foot of living area, including land, which is between the best comparable sales both in overall value and on a per-square-

foot basis. The Board finds that after considering adjustments to the comparables for differences such as dwelling size, air conditioning and/or garage size, the Board finds a reduction in the subject's assessment is not justified.

In conclusion, the Board finds that the appellant has failed to establish that the subject property is either inequitably assessed or overvalued based on the evidence in this record.

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 Albino

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.