



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

APPELLANT: Erik Rogucki
DOCKET NO.: 13-02994.001-R-1
PARCEL NO.: 08-05-413-029

The parties of record before the Property Tax Appeal Board are Erik 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: \$5,646
IMPR.: \$13,552
TOTAL: \$19,198

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 768 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full unfinished basement and a detached 440 square foot garage. The property has a 6,411 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. 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 July 2012 for a price of \$31,672. The appellant indicated the subject property was sold at auction by a Sheriff's 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 \$850 was spent on renovations before the property was occupied. Attached as supporting documentation was a copy of the PTAX-203 Illinois Real Estate Transfer Declaration reflecting it was a "court-ordered sale."

For lack of assessment uniformity and comparable sales, the appellant presented three comparable properties that were located from .10 to .20 of a mile from the subject. The comparable parcels contain either 4,250 or 6,426 square feet of land area and were improved with a one-story dwellings of frame construction that were built in 1954 or 1955. The homes each contain 768 square feet of living area with a full unfinished basement. One comparable has central air conditioning and two comparables have 440 square foot garages. The properties sold between November 2011 and April 2013 for prices ranging from \$22,500 to \$42,000 or from \$29.30 to \$54.69 per square foot of living area, including land. The comparables have improvement assessments ranging from \$14,541 to \$15,556 or from \$18.93 to \$20.25 per square foot of living area and land assessments ranging from \$5,212 to \$5,622 or from \$0.83 to \$0.88 per square foot of land area.

Based on this evidence, the appellant requested a reduced land assessment of \$5,212, an improvement assessment of \$5,510 or \$7.17 per square foot of living area with a total assessment of \$10,722 which would reflect a market value of approximately \$32,166 or \$41.88 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 \$19,198. The subject property has a land assessment of \$5,646 or \$0.88 per square foot of land area and an improvement assessment of \$13,552 or \$17.65 per square foot of living area. The subject's assessment also reflects a market value of \$57,756 or \$75.20 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 sale of the subject via sheriff's deed, the board of review contends the sale does not reflect its fair cash value as the property was not exposed to the market prior to the transfer, despite that the PTAX-203 indicates the property was advertised prior to the sale. The board of review reported that it was unable to locate any listing history or other evidence the property was advertised prior to the transfer. As such, the board of review contends the PTAX-203 was completed incorrectly.

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 .24 of a mile of the subject. The parcels range in size from 6,219 to 13,967 square feet of land area and are improved with one-story dwellings of frame construction. The homes were built in 1954 and contain 768 square feet of living area with full unfinished basements. One comparable has central air conditioning. Three of the comparables have a garage ranging in size from 440 to 672 square feet of building area. The properties sold between January 2012 and September 2013 for prices ranging from \$55,000 to \$76,500 or from \$71.61 to \$99.61 per square foot of living area, including land. The comparables have improvement assessments ranging from \$13,513 to \$15,556 or from \$17.60 to \$20.26 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 are similar to the subject in location, age, exterior construction, size, foundation and/or most features. The Board has given reduced weight to appellant's comparables #2 and #3 along with board of review comparables #1 and #3 due to differences in air conditioning and lack of a garage feature.

The remaining three comparables have improvement assessments of \$15,217 or \$19.81 per square foot of living area. The subject's improvement assessment of \$13,552 or \$17.65 per square foot of living area falls below the best and most similar comparables in this record. After considering the evidence, 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

\$0.88 per square foot of land area is identical to appellant's comparable #2 on a per-square-foot basis. Moreover, each of the four board of review comparables reflect a land assessment of \$0.88 per square foot of land area. In conclusion, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject 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 July, 2012 purchase price of the subject property, the Property Tax Appeal Board has given little weight to the purchase price. The Board gave little weight to the subject's sale due to the fact the appellant failed to establish that the purchase had the elements of an arm's length transaction especially in light of the fact the property sold at a Sheriff's Sale indicating this was not a transaction between a willing seller and a willing buyer but sold out of distress at a public auction. Additionally, the sale price of the subject property is below the price of most of the comparable sales indicating the purchase price may not have been indicative of fair cash value.

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 and #3 due to differences in air conditioning and garage(s) when compared to the subject property.

The Board finds the best evidence of market value to be the appellant's comparable sale #1 and board of review comparable sales #3 and #4. These most similar comparables sold in October 2012 and September 2013 for prices ranging from \$32,000 to \$68,500 or from \$29.30 to \$89.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$57,756 or \$75.20 per square foot of living area, including land, which is within the range of 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 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.