



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

APPELLANT: Boguslaw Rogucki
DOCKET NO.: 15-02115.001-R-1
PARCEL NO.: 05-04-110-022

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 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: \$17,363
IMPR.: \$34,409
TOTAL: \$51,772

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 2015 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 two improvements situated on one parcel. The main building, dwelling #1, contains two apartment units, one on the main floor and one in the basement. There is also a "cottage" on the parcel, dwelling #2, which is also rented. Dwelling #1 is a raised ranch dwelling of frame construction containing 1,584 square feet of living area built in 1945. It features a full basement apartment with 1,035 square feet of finished area, a fireplace and a 600 square foot detached garage. Dwelling #2 is a 1-story dwelling of frame construction on a slab foundation. The dwelling contains 448 square feet of living area and was built in 1925 and remodeled in 2010. The property has a 16,888 square foot site. The subject is located in Spring Grove, Grant Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size

from 2,068 to 2,165 square feet of living area and have improvement assessments ranging from \$28,462 to \$33,574 or from \$13.42 to \$15.51 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$45,214.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject parcel, including land and both dwellings, of \$51,772. Dwellings #1 and #2 together contain 2,032 square feet of living area. The improvement assessment for both dwellings is \$34,409 or \$16.93 per square foot of living area. In support of the subject's assessment the board of review submitted information on three equity comparables. The comparables had varying degrees of similarity when compared to the subject. The comparable dwellings range in size from 1,693 to 2,499 square feet of living area and have improvement assessments ranging from \$33,359 to \$41,260 or from \$15.22 to \$19.70 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 taxpayer contends assessment inequity as the 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 Board finds the appellant did not include the square footage of dwelling #2 in the description of the subject in the grid analysis. Nevertheless, the appellant's comparables were similar in size to the combined living area of both dwellings on the subject property. The Board gave less weight to appellant's comparables #1 and #3 and board of review comparables #2 and #3 based on style, exterior construction and/or dwelling size. The Board finds the best evidence of assessment equity in the record are appellant's comparable #2 and board of review comparable #1. These comparables were most similar to the subject in size, age, exterior construction and style. The improvement assessments of these two comparables are \$13.42 and \$18.54 per square foot of living area, respectively. The subject's improvement assessment of \$16.93 per square foot of living area is between these two most similar comparables. 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.

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.



Chairman



Member



Acting 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: July 21, 2017



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.