



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

APPELLANT: Boguslaw Rogucki  
DOCKET NO.: 15-02117.001-R-1  
PARCEL NO.: 08-08-311-003

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:** \$4,898  
**IMPR.:** \$13,133  
**TOTAL:** \$18,031

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 a 1-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, central air conditioning and a 396 square foot garage. The property has a 6,614 square foot site and is located in Waukegan, Waukegan 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. These comparables are 1-story dwellings of frame construction each containing 768 square feet of living area and built in 1954 or 1955. They are located .06 to .11 of a mile from the subject. They each have an improvement assessment of \$11,834 or \$15.41 per square foot of living area. Based on this evidence the appellant requested the improvement assessment be reduced to \$11,834.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,031. The subject property has an improvement assessment of \$13,133 or \$17.10 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. These comparables are 1-story dwellings of frame construction each containing 768 square feet of living area and built in 1954 or 1955. They are located .05 to .11 of a mile from the subject. All of the comparables feature garages that contain either 320 or 440 square feet of building area. Three have central air conditioning. They have improvement assessments ranging from \$12,928 to \$13,401 or from \$16.83 to \$17.45 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.

All seven comparables submitted by both parties were nearly identical to the subject in size, style, exterior construction and age, and were in very close proximity to the subject. The most significant difference between the comparables is central air conditioning and garages. The comparables with central air conditioning and/or a garage typically had higher improvement assessments. The improvement assessments of the seven comparables ranged from \$11,834 to \$13,401 or from \$15.41 to \$17.45 per square foot of living area. The Board finds the subject's improvement assessment of \$17.10 per square foot of living area falls within the range established by the best comparables in this record and is justified given that the subject has central air conditioning and a 396 square foot garage. 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



Acting 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: June 23, 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.