



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

APPELLANT: Boguslaw Rogucki  
DOCKET NO.: 15-02121.001-R-1  
PARCEL NO.: 05-15-317-021

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:** \$12,271  
**IMPR.:** \$44,906  
**TOTAL:** \$57,177

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 tri-level dwelling of frame exterior construction with 1,891 square feet of living area. The dwelling was built in 1960. The home features a 744 square foot lower level with 558 finished square feet of living area. It has central air conditioning, a fireplace and a 624 square foot garage. The property has a 20,634 square foot site and is located in Fox Lake, 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. They are 1½ or 2-story dwellings of frame or brick construction ranging in size from 1,978 to 2,052 square feet of living area. They were built between 1960 and 1970. All of the comparables feature fireplaces, two have garages and one has central air conditioning. They have improvement assessments ranging from \$34,766 to \$39,809 or from \$17.58 to \$19.40 per square foot of living area. The appellant

requested the improvement assessment be reduced to \$33,949 or \$17.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,177. The subject property has an improvement assessment of \$44,906 or \$23.75 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. They are tri-level/split-level dwellings of frame construction ranging in size from 1,296 to 1,444 square feet of living area. They were built between 1973 and 1991 and feature central air conditioning, fireplaces and garages. They have improvement assessments ranging from \$37,123 to \$52,095 or from \$28.64 to \$36.08 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.

None of the comparables submitted by either party closely matched the subject. The appellant's comparables differed from the subject in style, exterior construction and/or features. The board of review comparables were smaller and/or newer than the subject. That said, the Board finds the best evidence of assessment equity to be board of review comparable #1 which is similar to the subject in style, exterior construction, age and most features. This comparable had an improvement assessment of \$28.64 per square foot of living area. The subject's improvement assessment of \$23.75 per square foot of living area is less than this comparable. 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.