



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

APPELLANT: Boguslaw Rogucki
DOCKET NO.: 16-02292.001-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 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: \$8,955
IMPR.: \$27,027
TOTAL: \$35,982

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 2016 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 exterior construction with 1,312 square feet of living area. The dwelling was constructed in 1955. Features of the home include a partial unfinished basement and a 440-square foot garage. The property is located in Beach Park, Benton Township, Lake County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparable properties that have the same neighborhood code as the subject and are located from 0.80 of a mile to 1.26 miles from the subject. The lots are improved with two, one-story dwellings and one, one and one-half-story dwelling of frame construction that range in size from 1,320 to 1,392 square feet of living area. The homes were built in 1943 or 1960. Two of the comparables have central air conditioning and two comparables each have a garage with 748 or

1,092 square feet in building area. The comparables have improvement assessments ranging from \$21,527 to \$25,617 or from \$16.31 to \$18.88 per square foot of living area. The properties sold from October 2014 to January 2015 for prices ranging from \$92,000 to \$97,000 or from \$69.68 to \$70.74 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the subject has an improvement assessment of \$27,027 or \$20.60 per square foot of living area, and has a total assessment of \$35,982, which reflects a market value of \$108,910 or \$82.71 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on six comparable properties that have the same neighborhood code as the subject property and are located from .134 to .956 of a mile from the subject. The lots are improved with one-story dwellings of frame exterior construction ranging in size from 1,144 to 1,312 square feet of living area. The homes were built from 1948 to 1959. Five of the comparables each have an unfinished basement; four of the comparables have central air conditioning; two of the comparables have one or two fireplaces; and each of the comparables has a garage ranging in size from 528 or 740 square feet of building area. They have improvement assessments ranging from \$25,455 to \$30,678 or from \$19.95 to \$25.73 per square foot of living area. Sales information was provided for three of the properties. Comparables #1, #2 and #3 sold in May or October 2015 for prices ranging from \$122,333 to \$136,300 or from \$98.47 to \$118.52 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer argued in part that 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 on this basis.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that all of the comparables submitted by the parties differed substantially from the subject in features. Appellant's comparable #3 is a dissimilar one and one-half-story dwelling when compared to the subject's one-story design. None of appellant's comparables have a basement; appellant's comparable #1 does not have a garage; and appellant's comparables #1 and #3 have central air conditioning, all dissimilar when compared to the subject. Additionally, appellant's comparables #1 and #2 sold in October and December 2014, which is dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date. Board of review comparables differ from the subject as follows: comparable #1 does not have a basement; comparables #1 and #2 have central air

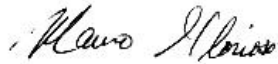
conditioning; and comparables #1 and #3 have smaller dwelling areas, all dissimilar when compared to the subject.

Although none of the comparables were sufficiently similar to the subject, the Board notes that all of the comparables submitted by the parties sold from October 2014 to October 2015 for prices ranging from \$92,000 to \$136,300 or from \$69.68 to \$118.52 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$108,510 or \$82.71 per square foot of living area, including land, which falls within this range. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted on this basis.

The taxpayer also contends assessment inequity as one of the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven 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 land and improvement assessments is not warranted.

With respect to the subject's improvement assessment, the parties submitted nine comparables for consideration. The Board finds the best evidence of assessment inequity to be board of review's comparables #3 and #4, although comparable #3 has a slightly smaller dwelling area. These comparables are the most similar to the subject in location, land area, design, age, and features. They had improvement assessments of \$25,455 and \$26,596 or \$20.27 and \$22.25 per square foot of living area. The subject has an improvement assessment of \$27,027 or \$20.60 per square foot of living area. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. After considering adjustments to the comparables for differences when compared to the subject, this assessment is supported by the most similar comparables contained in the record. The Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed, and, therefore, no reduction in the subject's assessment is warranted.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



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: August 21, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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