



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

APPELLANT: Boguslaw Rogucki
DOCKET NO.: 16-02293.001-R-1
PARCEL NO.: 04-20-217-017

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: \$3,465
IMPR.: \$17,900
TOTAL: \$21,365

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 and one-half-story dwelling of frame exterior construction with 1,152 square feet of living area. The dwelling was constructed in 1961. Features of the home include an unfinished basement and central air conditioning. In Section III of the Residential Appeal, appellant indicated that the subject property has a detached two-car garage. Neither parties' grid analysis nor the Property Record Card submitted by the board of review support this assertion. The property is located in Zion, Zion 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 within 0.89 of a mile from the subject. The lots are improved with one, one-story dwelling and two, one and one-half-story dwellings of frame construction that range in size from 1,080 to

1,248 square feet of living area. The homes were built between 1948 and 1965. One of the comparables has central air conditioning, two of the comparables have an unfinished basement, and each comparable has a garage ranging in size from 336 to 600 square feet in building area. The comparables have improvement assessments ranging from \$18,569 to \$22,488 or from \$16.12 to \$18.56 per square foot of living area. The properties sold from May 2016 to January 2017 for prices ranging from \$38,000 to \$45,000 or from \$30.45 to \$41.67 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 \$17,900 or \$15.54 per square foot of living area, and has a total assessment of \$21,365, which reflects a market value of \$64,430 or \$55.93 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 four comparable properties that have the same neighborhood code as the subject property and are located within 0.262 of a mile from the subject. The lots are improved with one and one-half-story dwellings of frame exterior construction, each with 1,248 square feet of living area. The homes were built in 1948 or 1950. The comparables each have an unfinished basement; three of the comparables have central air conditioning; and three of the comparables each has a garage ranging in size from 280 to 480 square feet of building area. They have improvement assessments ranging from \$17,971 to \$22,048 or from \$14.40 to \$17.67 per square foot of living area. The comparables sold from August 2014 to May 2016 for prices ranging from \$61,900 to \$105,000 or from \$49.60 to \$84.13 per square foot of living area, land included. The board of review also provided listing sheets for appellant's comparables #2 and #3. The listing sheet for comparable #2 states that the "home needs some TLC" and is being sold "As-Is". The sheet for comparable #3 shows that the property was being sold after foreclosure. 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.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables as comparable #1 is a dissimilar one-story dwelling when compared to the subject's one and one-half-story design and lacks a basement and central air-conditioning, when compared to the subject; comparable #2 sold in January 2017, which is one year after the subject's January 1, 2016 assessment date and thus less indicative of fair market value as of that time; and comparable #3 lacks central air conditioning, when compared to the subject. The board of review

comparables also received reduced weight in the board's consideration as comparables #1, #2 and #4 each have a garage, dissimilar to the subject, and comparable #3 lacks air-conditioning, dissimilar to the subject. Also, comparable #4 sold for substantially more than any of the other submitted comparables and appears to be an outlier. Although none of the comparables were sufficiently similar to the subject, the Board notes that all of the comparables submitted by the parties, with the exception of board of review comparable #4 which appears to be an outlier, sold from August 2014 to January 2017 for prices ranging from \$38,000 to \$71,000 or from \$30.45 to \$56.89 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$64,430 or \$55.93 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 seven comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #3 as comparable #1 is a dissimilar one-story dwelling when compared to the subject's one and one-half-story design and lacks a basement and central air-conditioning, when compared to the subject; and comparable #3 lacks central air conditioning, when compared to the subject. The Board gave less weight to board of review comparables #1, #2 and #4 as each has a garage, dissimilar to the subject, and, as noted above, comparable #4 sold for substantially more than any of the other submitted comparables and appears to be an outlier.

The Board finds the best evidence of assessment inequity to be appellant's comparable #2 and board of review's comparable #3 as these comparables are the most similar to the subject in location, design, age, and most features. They had improvement assessments of \$17,971 and \$20,041 or \$14.40 and \$18.56 per square foot of living area. The subject has an improvement assessment of \$17,900 or \$15.54 per square foot of living area. After considering adjustments to the comparables for differences in features when compared to the subject, this assessment is supported by the most similar comparables contained in the record. Further, the Board finds that all of the comparables submitted for the Board's consideration, with the exception of board of review comparable #3, had improvement assessments higher than the subject, thus demonstrating that the subject is not over-assessed. 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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