



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

APPELLANT: Boguslaw Rogucki  
DOCKET NO.: 16-02294.001-R-1  
PARCEL NO.: 07-30-416-016

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:** \$14,170  
**IMPR.:** \$40,874  
**TOTAL:** \$55,044

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 is improved with a single-family tri-level dwelling of frame exterior construction containing 1,304 square feet of above-grade living area. The dwelling was constructed in 1951. Features of the home include a finished lower level, central air conditioning, and a 576-square foot garage. The property is located in Grayslake, Warren 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 a different neighborhood code than the subject but are located within 0.33 of a mile from the subject. The lots are improved with one-story dwellings of frame or brick exterior construction that range in size from 1,138 to 1,353 square feet of living area. The homes were built between 1949 and 1958. Two of the comparables have central air

conditioning, one of the comparables has a basement with a finished area, two comparables each have a fireplace, and each comparable has a garage ranging in size from 420 to 528 square feet in building area. The comparables have improvement assessments ranging from \$26,445 to \$32,571 or from \$20.79 to \$28.62 per square foot of living area. The properties sold from September 2014 to September 2016 for prices ranging from \$85,000 to \$150,000 or from \$66.82 to \$131.81 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 \$40,874 or \$31.35 per square foot of living area, and has a total assessment of \$55,044, which reflects a market value of approximately \$165,995 or \$127.30 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 in support of its market value argument and four different comparables in support of its equity argument.

The four comparables labelled "BOR Comps 1-4 Recent Sales" have the same neighborhood code as the subject property and are located from 0.407 to 0.921 of a mile from the subject and were built between 1951 and 1984. The lots are improved with tri-level dwellings of frame exterior construction ranging in size from 1,004 to 1,211 square feet of above-ground living area. The comparables each have a finished lower level and central air conditioning; two of the comparables each have a fireplace; and three of the comparables each have a garage ranging in size from 400 to 555 square feet of building area. The comparables sold from March 2015 to May 2016 for prices ranging from \$155,000 to \$199,000 or from \$137.15 to \$171.81 per square foot of living area, land included.

The four comparables labelled "BOR Comps 5-8 Equity" have the same neighborhood code as the subject property and are located from 0.174 to 0.79 of a mile from the subject. They were built between 1959 and 1966. The lots are improved with one, split-level dwelling and three, tri-level dwellings of frame exterior construction ranging in size from 1,152 to 1,391 square feet of above-ground living area. The comparables each have a finished lower level; three of the comparables have central air conditioning and a fireplace; and each of the comparables has a garage ranging in size from 264 to 576 square feet of building area. They have improvement assessments ranging from \$38,537 to \$47,637 or from \$33.35 to \$37.21 per square foot of living area. 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 they are all dissimilar one-story dwellings when compared to the subject's tri-level design. Further, comparable #1 lacks central air-conditioning, when compared to the subject; and comparable #3's 2014 sale is dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date. The board of review comparables have less above-ground living area when compared to the subject; comparable #1 does not have a garage, dissimilar to the subject, and comparables #3 and #4 are of more recent construction when compared to the subject. Although none of the board of review comparables were particularly similar to the subject, the Board finds that these four comparables sold from March 2015 to May 2016 for prices ranging from \$155,000 to \$199,000 or from \$137.15 to \$171.81 per square foot of living area, land included. The subject's assessment reflects a market value of approximately \$165,995 or \$127.30 per square foot of living area, including land, which falls within this range on an overall basis but below the range on a square foot basis. 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 as they are all dissimilar one-story dwellings when compared to the subject's tri-level design. Further, comparable #1 lacks central air-conditioning, when compared to the subject. The Board gave less weight to board of review comparable #5 due to its split-level design, dissimilar to the subject's tri-level design, and also its larger lower-level finished area when compared to the subject. The Board finds the best evidence of assessment inequity to be board of review's comparables #6, #7 and #8. These comparables are the most similar to the subject in location, design, age, and most features. They had improvement assessments ranging from \$38,537 to \$46,391 or from \$33.35 to \$37.21 per square foot of living area. The subject has an improvement assessment of \$40,874 or \$31.35 per square foot of living area which is within the range established by the best comparables in the record. 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Boguslaw Rogucki  
1972 Central Ave  
Northbrook, IL 60062

COUNTY

Lake County Board of Review  
18 North County Street  
7th Floor  
Waukegan, IL 60085