



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

APPELLANT: Boguslaw Rogucki  
DOCKET NO.: 16-02295.001-R-1  
PARCEL NO.: 04-28-107-029

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:** \$4,301  
**IMPR.:** \$15,167  
**TOTAL:** \$19,468

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 888 square feet of living area. The dwelling was constructed in 1911. Features of the home include an unfinished basement and 280-square foot garage. 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 0.60 of a mile from the subject. The lots are improved with one, one-story dwelling, one and one-half-story dwelling, or one, one and three-quarter story dwelling of frame exterior construction ranging in size from 957 to 976 square feet of living area. The homes were built between 1906 and 1921. Each of the comparables has an unfinished basement and one of the

comparables has a 400-square foot garage. The comparables have improvement assessments ranging from \$10,533 to \$12,981 or from \$11.01 to \$13.30 per square foot of living area. The properties sold from February 2014 to September 2016 for prices ranging from \$18,000 to \$53,500 or from \$18.81 to \$55.27 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 \$15,167 or \$17.08 per square foot of living area, and has a total assessment of \$19,468, which reflects a market value of approximately \$58,709 or \$66.11 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, none of which has the same neighborhood code as the subject. The properties are located from 0.313 to 0.782 of a mile from the subject and are improved with one story dwellings of frame or stucco exterior construction. The dwellings range in size from 800 to 1,024 square feet of living area and were built between 1921 and 1941. The comparables each have an unfinished basement and a garage ranging in size from 252 to 948 square feet of building area. They have improvement assessments ranging from \$12,633 to \$20,120 or from \$14.44 to \$21.05 per square foot of living area. The comparables sold from June 2014 to August 2016 for prices ranging from \$60,000 to \$106,500 or from \$68.36 to \$111.40 per square foot of living area, land included. The board of review also provided a listing sheet for appellant's comparable #1 which states the sale is not a short sale but that the property is being sold As-Is. 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 comparables #1 and #3 are one and one-half and one and three-quarter story dwellings, respectively, thus dissimilar in design when compared to the subject's one-story design. Also, appellant's comparables #1 and #2 do not have a garage, dissimilar to the subject. Appellant's comparables #1 and #3 and board of review comparable #3 received reduced weight in the board's consideration as their 2014 sales are dated in comparison to the subject's January 1, 2016 assessment date and less indicative of fair market value as of that time. The Board finds board of review's comparables #1, #2 and #4 to be the best evidence of market value in the record as they are the most similar to the subject in design, size, location, and most features. These dwellings sold from March 2015 to August 2016 for prices ranging from \$70,000 to \$106,500 or from

\$68.36 to \$111.40 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$58,709 or \$66.11 per square foot of living area, including land, which falls below the range established by the most similar comparables in the record. 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 finds the best evidence of assessment inequity to be appellant's comparable #2 and board of review's comparables #1, #2 and #4 as these comparables are most similar to the subject in location, design, age, and most features. They had improvement assessments ranging from \$11,496 to \$20,120 or from \$11.88 to \$21.05 per square foot of living area. The subject has an improvement assessment of \$15,167 or \$17.08 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. 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

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