



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

APPELLANT: Boguslaw Rogucki
DOCKET NO.: 16-02298.001-R-1
PARCEL NO.: 10-36-400-026

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: \$15,430
IMPR.: \$78,665
TOTAL: \$94,095

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 two-story single-family dwelling of frame exterior construction with 2,516 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 420-square foot garage. The dwelling is located in Mundelein, Fremont 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. None of comparables have the same neighborhood code as the subject, but the properties are located from 0.35 to 0.91 of a mile from the subject. The comparables consist of two-story single-family residential structures of frame construction containing from 2,388 to 2,572 square feet of living area. The houses were built in 2001 or 2004. Each of the comparables has an unfinished basement and central air-conditioning; two of the comparables each have one or two fireplaces;

and each of the comparables has a garage ranging in size from 345 to 506 square feet of building area. The comparables have improvement assessments ranging from \$66,603 to \$83,872 or from \$23.97 to \$30.54 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 \$94,095. The subject property has an improvement assessment of \$78,665 or \$31.27 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. Although only one the comparables has the same neighborhood code as the subject, the comparables are all located from 0.153 to 0.816 of a mile from the subject. The dwellings are two-story single-family residential structures of brick or frame exterior construction containing from 2,180 to 2,776 square feet of living area and were built between 1999 and 2007. Each of the comparables has a full basement, one with a finished area, central air-conditioning, and one comparable has a fireplace. Each of the comparables has a garage ranging in size from 400 to 768 square feet of building area. The comparables have improvement assessments ranging from \$71,665 to \$83,667 or from \$29.91 to \$33.19 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.

The parties presented data on seven suggested comparables for the Board's consideration. Board of review comparables #2 received reduced weight in the Board's analysis due to its finished basement area which is dissimilar when compared to the subject.

The Board finds appellant's comparables #1 through #3, and board of review comparables #1, #3 and #4 to be the best evidence of assessment equity as they are most similar to the subject in age, location, and size, despite some differences in features. These comparables had improvement assessments that ranged from \$66,603 to \$83,667 or from \$23.97 to \$33.19 per square foot of living area. The subject's improvement assessment of \$78,665 or \$31.27 per square foot of living area falls within the range established by the most similar comparables in this record. 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. 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 60092

COUNTY

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