



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

APPELLANT: Boguslaw Rogucki
DOCKET NO.: 16-02299.001-R-1
PARCEL NO.: 15-35-300-020

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: \$22,863
IMPR.: \$16,648
TOTAL: \$39,511

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 single-family condominium unit with 990 square feet of living area. The dwelling was constructed in 1974. Features of the dwelling include central air conditioning and a 330-square foot detached garage. The property is located in Deerfield, Vernon 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 are all located within the same condominium development as the subject and were built in 1973 or 1974. Each of the comparables is single-family condominium unit with 990 square feet of living area. Each dwelling has central air conditioning and a 330-square foot detached garage. The comparables have improvement assessments ranging from \$13,800 to \$16,648 or from \$13.94 to \$16.82 per square foot of living area. The properties sold

from May 2014 to June 2016 for prices ranging from \$90,000 to \$110,000 or from \$90.91 to \$111.11 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 \$16,648 or \$16.82 per square foot of living area, and has a total assessment of \$39,511, which reflects a market value of approximately \$119,153 or \$120.36 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 eight comparable properties, one of which was also submitted by the appellant. The comparables are all located within the same condominium development as the subject and were built between 1973 and 1976. Each of the comparables is single-family condominium unit with 990 square feet of living area, and has central air conditioning and a 330-square foot detached garage. They have improvement assessments ranging from \$16,287 to \$16,820 or from \$16.45 to \$16.99 per square foot of living area. The comparables sold from July 2014 to July 2016 for prices ranging from \$115,000 to \$145,000 or from \$116.16 to \$146.46 per square foot of living area, land included. The board of review also provided their analysis of the appellant's comparables and noted that listing sheet for appellant's comparable #1 stated that the property was an REO/Foreclosure and was 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.

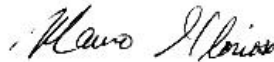
The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board, with appellant's comparable #3 and board of review comparable #5 being the same property. All of the comparables were in the same condominium development as the subject and virtually identical in size and features. The Board gave less weight to appellant's comparable #2 and board of review comparables #2, #3, and #7 as their 2014 sales are dated in comparison to the subject's January 1, 2016 assessment date and thus less indicative of fair market value as of that time. The Board finds the best evidence of market value to be appellant's comparables #1 and #3 and board of review comparables #1, #4, #5, #6 and #8. These properties sold from June 2015 to July 2016 for prices ranging from \$105,000 to \$145,000 or from \$106.06 to \$146.46 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$119,153 or \$120.36 per square foot of living area, including land, which falls within this range. 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 a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board, with appellant's comparable #3 and board of review comparable #5 being the same property. The Board finds that all of the comparables were virtually identical to the subject in location, design, age, size and features. The comparables had improvement assessments ranging from \$13,800 to \$16,820 or from \$13.94 to \$16.99 per square foot of living area. The subject has an improvement assessment of \$16,648 or \$16.82 per square foot of living area falls within the range established by the best 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 60062

COUNTY

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