



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

APPELLANT: Richard Bogdala
DOCKET NO.: 19-02833.001-R-1
PARCEL NO.: 04-09-401-016

The parties of record before the Property Tax Appeal Board are Richard Bogdala, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$10,852
IMPR.: \$41,825
TOTAL: \$52,677

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 2019 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, ranch style dwelling of brick exterior construction with 1,240 square feet of living area. The dwelling was constructed in 1956. Features of the home include an unfinished basement, central air conditioning, a fireplace, an enclosed frame porch and an attached garage with 576 square feet of building area. The property has a 33,910 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and property record cards for the subject and four comparable sales located within the same neighborhood code as the subject and from .01 to 1.08 miles from the subject property. The comparables have sites that range in size from 9,030 to 33,000 square feet of land area. The comparables are improved with one-story, ranch-style dwellings of brick or wood siding exterior construction ranging in size from 1,159 to 1,496 square feet of living

area. The dwellings were built from 1945 to 1972. Each comparable has an unfinished basement, two comparables have central air conditioning, three comparables each have one fireplace and three comparables have either an attached garage or a detached garage that ranges in size from 308 to 572 square feet of building area. Comparable #4 also has an enclosed frame porch and a wood deck. The properties sold in either May 2018 or April 2019 for prices ranging from \$105,000 to \$169,999 or from \$88.61 to \$121.31 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$46,662, which would reflect a market value of \$140,000 or \$112.90 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,677. The subject's assessment reflects a market value of \$160,161 or \$129.16 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of the subject and five comparable properties, along with a copy of the subject's property record card. Sales data was provided for four of the comparables which will be discussed herein. Comparable #5 without sales data is not responsive to the appeal. These four comparable sales are located within the same neighborhood code as the subject and within .86 of a mile from the subject property. The comparables have sites that range in size from 7,500 to 12,200 square feet of land area. The comparables are improved with one-story, ranch-style dwellings of brick or wood siding exterior construction ranging in size from 1,072 to 1,232 square feet of living area. The dwellings were built from 1958 to 1978. The comparables have unfinished basements, three comparables have central air conditioning, two comparables each have one fireplace and three of the comparables each have a detached garage that ranges in size from 352 to 720 square feet of building area. Comparable #1 also has a wood deck. Comparables #1 through #4 sold from February 2018 to April 2019 for prices ranging from \$139,000 to \$169,000 or from \$126.25 to \$144.59 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 eight suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #1 and #2, as comparable #1 has a considerably larger dwelling size when compared to the subject dwelling and comparable #2 is located more than 1 mile away from the subject and its dwelling is 16 years newer in age than the subject dwelling. The Board has given reduced weight to board of review comparables #3 and #4 due to the considerably newer ages of

the dwellings when compared to the subject dwelling. The Board has given no weight to board of review comparable #5 as no recent sales data was provided to address the appellant's overvaluation argument.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4, along with board of review comparable sales #1 and #2. Despite the fact that each of these comparables have considerably smaller site sizes and features with varying degrees of similarity when compared to the subject, the comparables are relatively similar to the subject in location, dwelling size, design and age. The properties sold from February 2018 to April 2019 for prices ranging from \$125,000 to \$155,000 or from \$107.85 to \$144.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$160,161 or \$129.16 per square foot of living area, including land, which is above the range established by the best comparable sales in the record in terms of overall market value, but within the range on a price per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds a reduction in the subject's assessment is not 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: September 21, 2021



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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