



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

APPELLANT: Michael Bogdala  
DOCKET NO.: 19-02836.001-R-1  
PARCEL NO.: 04-09-201-020

The parties of record before the Property Tax Appeal Board are Michael 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:** \$9,210  
**IMPR.:** \$58,721  
**TOTAL:** \$67,931

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 two-story dwelling of wood siding exterior construction with 1,720 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage with 484 square feet of building area. The property has a 21,140 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 information on five comparable sales. The comparables are located from .17 to .75 of a mile from the subject, two of which are within the same neighborhood code as the subject property. The comparables have sites that range in size from 10,360 to 34,410 square feet of land area. The comparables are improved with two-story dwellings of brick, wood siding or vinyl siding exterior construction ranging in size from 1,913 to 2,468 square feet of living

area. The dwellings were built from 1977 to 1993. One comparable has a concrete slab foundation and four comparables have unfinished basements. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 736 square feet of building area. The properties sold from January 2018 to April 2019 for prices ranging from \$209,000 to \$220,000 or from \$86.71 to \$115.00 per square feet of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$62,660, which would reflect a market value of \$187,999 or \$109.30 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 \$67,931. The subject's assessment reflects a market value of \$206,540 or \$120.08 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 information on two comparable sales. Board of review comparable #1 is a duplicate of appellant's comparable #3 which was previously described by the appellant. Board of review comparable #2 is located within the same neighborhood code as the subject and 1.27 miles from the subject property. This comparable has a 15,000 square foot site improved with a 1.5-story dwelling of wood siding exterior construction with 1,440 square feet of living area. The dwelling was built in 1977 and has an unfinished basement, central air conditioning and a garage with 480 square feet of building area. This property sold in June 2018 for a price of \$179,000 or \$124.31 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 six suggested comparable sales to support their respective positions before the Property Tax Appeal Board, as one sale was common to both parties. The Board has given less weight to appellant's comparables #1, #2 and #4 due to their dissimilar dwelling sizes. Furthermore, appellant's comparable #1 has a concrete slab foundation in contrast the subject's unfinished basement and appellant's comparable #4 has an older dwelling when compared to the subject. The Board has given reduced weight to board of review comparable #2 as it is located more than one mile away from the subject and also has an older dwelling than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sales #3 and #5, which includes the parties' common comparable. The Board finds these comparables are relatively similar to the subject in location, design, age and features. However, the Board finds

the subject's dwelling size is inferior to each of these comparables. These comparables sold in April 2019 and January 2018 for prices of \$220,000 and \$209,000 or for \$115.00 and \$102.65 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$206,540 or \$120.08 per square foot of living area, including land, which falls below the two best comparable sales in the record in terms of overall market value, but above the comparables on a price per square foot basis. After considering adjustments to the comparables for differences including the subject's smaller dwelling size, the Board finds the subject's higher value on a price per square foot basis appears to be logical based on the principle of the economies of scale. Based on this evidence, the Board finds 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: 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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