



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

APPELLANT: Boguslaw Rogucki  
DOCKET NO.: 13-01164.001-R-1  
PARCEL NO.: 05-04-110-022

The parties of record before the Property Tax Appeal Board are Boguslaw Rogucki, the appellant, by attorney Katarzyna Sak of the Law Office of Katarzyna Sak in Park Ridge; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$19,719  
**IMPR.:** \$46,761  
**TOTAL:** \$66,480

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 2013 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 building of frame construction with 1,584 square feet of above ground living area. The dwelling was constructed in 1945. The building features a

full walkout basement that is finished with a four room apartment, central air conditioning, a fireplace and a detached 600 square foot garage. The subject also has a 448 square foot frame cottage that is finished with a living room, bedroom, kitchen and bathroom. The property has a 16,888 square foot site and is located in Spring Grove, Grant Township, Lake County.

The appellant appeared with counsel before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$108,000 as of March 1, 2014.

The appellant also completed Section IV-Recent Sale Data of the Residential Appeal petition disclosing the subject was purchased on January 12, 2012 for a price of \$46,000. The appellant further disclosed that the buyer and seller were not related, the property was listed by a realtor and the property was marketed for 62 days.

At the hearing, the appellant's counsel argued that the subject property was purchased by the appellant a couple of years ago as a distressed bank sale; however, the property was advertised by the Multiple Listing Service (henceforth MLS) and represents a market transaction. Counsel further argued that the subject is not located on "the river" or the Chain O'Lakes; however, it is located next to a main road.

The appellant testified that the subject has Nippersink Creek access, but the creek "dries up" in the summer.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

At the hearing, the board of review's representative objected to consideration of the appraisal since the appraiser was not present to provide testimony and/or be cross-examined with regard to the report. Appellant's counsel responded that the appraiser was not present, because the cost of having the appraiser testify would exceed the cost savings from the appeal. The Administrative Law Judge took the objection under advisement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,992. The subject's assessment reflects a market value of

\$225,608 or \$111.03 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

As to the appellant's evidence, the board of review's representative argued that the subject is a "water front" property and the appellant's appraisal comparable #2 was not a similar "water front" property. The representative also argued that the appellant's appraiser did not adjust appraisal comparable #1 for being only eight years old and the adjustment for the comparables that have a crawl-space foundation was too small. In addition, the effective date of the appellant's appraisal was March 1, 2014, which was 14 months after the assessment date at issue.

As to the subject's 2012 sale, the board of review's representative argued that the MLS sheet for the sale disclosed "House needs work" and that the subject has had substantial changes since its purchase.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

The board of review's representative argued that the board of review's comparables were "water front" properties like the subject, however, the subject is superior due to its large lot size and superior features.

The board of review's witness, Grant Township Deputy Assessor, Lori Spencer, testified that the subject has been updated several times since its original construction.

Under rebuttal, the appellant's counsel argued that the appellant's appraisal's sales are from 2013 and would be applicable for a 2013 appeal. In addition, the appellant's counsel argued that appraisal comparable #3 has "water front" like the subject. The appellant's counsel also argued that three of the board of review's comparables have per square foot sale prices that are below the subject's estimated value and the board of review's comparable #4 is superior to the subject due to its location having Lake Frontage.

#### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Property Tax Appeal Board hereby sustains the objection of the board of review as to hearsay. The Board finds that in the absence of the appraiser at the hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in order to arrive at the value conclusion set forth in the appraisal, the Board will consider only the appraisal's raw sales data in its analysis and give no weight to the final value conclusion made by the appraiser. The Board finds the appraisal report is tantamount to hearsay. Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill. App. 3d 474 (2<sup>nd</sup> Dist. 1979); Russell v. License Appeal Comm., 133 Ill. App. 2d 594 (1<sup>st</sup> Dist. 1971). In the absence of the appraiser being available and subject to cross-examination regarding methods used and conclusion(s) drawn, the Board finds that the weight and credibility of the evidence and the value conclusion of \$108,000 as of March 1, 2014 has been significantly diminished.

As to the subject's January 12, 2012 sale for \$46,000, the Board finds the property has had substantial changes since its purchase, and therefore the subject's sale price was given reduced weight. The appellant did not refute the assertion of changes to the subject.

The parties submitted a total of seven sales for the Board's consideration. The Board gave less weight to the appellant's appraisal's comparable #2 due to its lack of "water front", unlike the subject. The Board gave less weight to the board of review's comparable #4 due to its Lake Frontage, unlike the subject. The Board finds the remaining comparables in this record are somewhat similar to the subject in location, size, age and features. The comparables sold from July 2012 to June 2013 for prices ranging from \$86,900 to \$192,500 or from \$54.37 to \$106.84 per square foot of living area including land. The subject's assessment reflects a market value of \$225,608 or \$111.03 per square foot of living area including land, which is

above the range established by the best comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as the subject's larger lot and additional buildings, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is still overvalued and a 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.

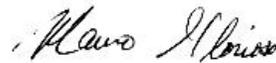
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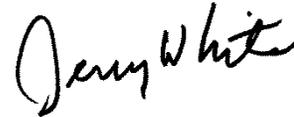
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DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: June 26, 2015



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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 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 the subsequent year 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.

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.