



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

APPELLANT: Deborah Budnik
DOCKET NO.: 15-02338.001-R-1
PARCEL NO.: 16-15-103-010

The parties of record before the Property Tax Appeal Board are Deborah Budnik, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$70,097
IMPR.: \$96,266
TOTAL: \$166,363

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 2015 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 dwelling of brick and frame construction with 2,815 square feet of living area. The dwelling was constructed in 1956 with an effective age of 1975 due to an expansion and remodeling in 2001. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 440 square foot garage. The property has a 16,137 square foot site and is located in Highland Park, Moraine 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 located from 0.30 to 0.86 of a mile from the subject property. Two of the comparables are located in the same neighborhood as the subject. The comparables are improved with one-story dwellings of brick construction. The dwellings were constructed from 1956 to 1969, and their effective ages range

from 1963 to 1969. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 2,737 to 3,207 square feet of living area and their improvement assessments range from \$74,759 to \$92,453 or from \$27.13 to \$28.83 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$79,139 or \$28.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$166,363. The subject property has an improvement assessment of \$96,266 or \$34.20 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject. The comparables are improved with one-story dwellings of frame, brick or frame and brick exterior construction. The dwellings were constructed from 1954 to 1984 and have effective ages that range from 1968 to 1984. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,132 to 2,831 square feet of living area and have improvement assessments ranging from \$71,142 to \$98,011 or from \$31.17 to \$34.72 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 assessment data on a total of seven suggested comparables. The Board finds the appellant's comparable #1 had significantly more living area than the subject and was located in a different neighborhood than the subject and the appellant's comparable #2 had an effective age that was 12 years older than the subject. As a result, the appellant's comparables #1 and #2 received reduced weight in the Board's analysis. Board of review comparables #2 through #4 had significantly less living area than the subject and also received reduced weight.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparable #1. These comparables were very similar to the subject in location, effective age and living area. The appellant's comparable #3 and board of review comparable #1 had improvement assessments of \$28.38 and \$34.62 per square foot of living area, respectively. The subject's improvement assessment of \$34.20 per square foot of living area falls between the improvement assessments 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.



Chairman



Member



Acting 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:

July 21, 2017



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.