



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

APPELLANT: Deborah Budnik
DOCKET NO.: 15-02970.001-R-1
PARCEL NO.: 16-15-409-016

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: \$31,728
IMPR.: \$57,349
TOTAL: \$89,077

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 two improvements situated on one parcel. Dwelling #1 is a one-story home of wood exterior construction. Dwelling #1 was constructed in 1930 and has 1,095 square feet of living area. Features of the home include an unfinished basement. Dwelling #2 is a one-story home of wood exterior construction. Dwelling #2 was constructed in 1930 and has 821 square feet of living area.¹ Features of the home include a concrete slab foundation. The property has a 7,410 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the overvaluation and inequity argument, the appellant submitted three comparables located within .16 of a mile from the subject property. The comparables consist of two-story dwellings that

¹ The appellant failed to identify that the subject property was improved with two dwellings.

were built in 1928 or 1929. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,632 to 1,816 square feet of living area and are situated on sites that contain from 5,501 to 10,012 square feet of land area. The comparables sold from November 2013 to February 2015 for prices ranging from \$141,500 to \$225,000 or from \$78.09 to \$128.68 per square foot of living area including land. The comparables have improvement assessments ranging from \$44,286 to \$54,077 or from \$26.45 to \$29.78 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$48,268 which would reflect a market value of approximately \$144,804.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$89,077. The subject's assessment reflects an estimated market value of \$268,466 or \$140.12 per square foot of living area including land when using both dwellings and applying Lake County's 2015 three-year average median level of assessment of 33.18% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1). Based on the property record card's dwelling #1 has an improvement assessment of \$32,446 or \$29.63 per square foot of living area and dwelling #2 has an improvement assessment of \$24,903 or \$30.33 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on six comparable sales located within .37 of a mile from the subject property. The comparables consist of one-story dwellings that were built from 1928 to 1955. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 942 to 1,938 square feet of living area and are situated on sites that contain from 6,251 to 11,648 square feet of land area. The comparables sold from March 2014 to October 2015 for prices ranging from \$240,000 to \$320,000 or from \$150.00 to \$297.24 per square foot of living area including land. The comparables have improvement assessments ranging from \$46,899 to \$73,627 or from \$31.69 to \$53.73 per square foot of living area. The board of review submission included property record cards for the subject, its six comparables and the appellant's three comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted a rebuttal brief responding to the board of review's submission.

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 nine suggested comparable sales for the Board's consideration. The Board gave little weight to the appellant's comparables due to their dissimilar dwelling design when compared to the subject property. The Board also gave less weight to the board of review's

comparables #1 through #3 and #6 due to their larger dwelling size and/or newer age when compared to the subject property.

The Board finds the best evidence of market value in the record to be the remaining two board of review comparables. These comparables sold proximate in time to the January 1, 2015 assessment date and were similar to the subject in location, land area, age, dwelling size, design, exterior construction and features. These properties sold in June of 2014 for prices of \$280,000 and \$290,000 or \$271.54 and \$297.24 per square foot of living area including land. The subject's assessment reflects a market value of \$268,466 or \$140.12 per square foot of living area, including land, which is less than the best comparables in this record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the assessment is not justified.

The taxpayer also 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 submitted information on nine suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their dissimilar dwelling design when compared to the subject property. The Board gave less weight to the board of review's comparables #1 through #3 and #6 due to their larger dwelling size and/or newer age when compared to the subject property. The Board finds the remaining two board of review comparables are more similar when compared to the subject in location, age, dwelling size, design, exterior construction and features. These comparables had improvement assessments of \$43.91 or \$53.73 per square foot of living area. The subject dwellings improvement assessments of \$29.63 and \$30.33 per square foot of living area falls below the most similar comparables in this record. Based on this record the Board finds the appellant did not demonstrate by 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: August 18, 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.