



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

APPELLANT: Deborah Budnik
DOCKET NO.: 19-03906.001-R-1
PARCEL NO.: 16-15-409-012

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: \$32,906
IMPR.: \$52,948
TOTAL: \$85,854

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 is improved with a 1.5-story dwelling of brick exterior construction containing 1,521 square feet of living area. The dwelling was constructed in 1929 and is approximately 90 years old. Features of the property include an unfinished full basement, central air conditioning, one fireplace and a detached garage with 624 square feet of building area. The property has a 7,400 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with 1.75-story dwellings of brick, stucco, or wood siding exterior construction ranging in size from 1,744 to 2,218 square feet of living area. The dwellings range in age from 90 to 99 years old. Each property has an unfinished basement, central air

conditioning, and a detached garage ranging in size from 240 to 440 square feet of building area. One comparable has a fireplace. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$49,445 to \$64,946 or from \$28.35 to \$30.64 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$45,135.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,854. The subject property has an improvement assessment of \$52,948 or \$34.81 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with 1.5-story dwellings of brick, stone, wood siding or brick and wood siding exterior construction ranging in size from 1,479 to 1,583 square feet of living area. The dwellings were built in from 1915 to 1951. Each comparable has unfinished full basement, three comparables have central air conditioning, three comparables have one fireplace, and four comparables have garages ranging in size from 210 to 440 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$46,876 to \$119,761 or from \$31.59 to \$75.75 per square foot of above ground living area.

Conclusion of Law

The appellant 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 nine comparables to support their respective positions. The Board gives less weight to the appellant's comparables as each is improved with a dwelling that is larger than the subject dwelling and are of a slightly different style. The Board gives less weight to board of review comparable #2 as the assessment of this property appears to be an outlier in relation to the other properties in the record. The Board finds the best evidence of assessment equity to be the board of review comparables #1, #3, #4 and #5 which are most similar to the subject in style and size with relatively similar features as the subject property. These four comparables have improvement assessments that range from \$46,876 to \$68,184 or from \$31.59 to \$46.10 per square foot of living area. The subject's improvement assessment \$52,948 or \$34.81 per square foot of living area falls within the range 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. 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: November 16, 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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