



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

APPELLANT: Deborah Budnik  
DOCKET NO.: 19-08594.001-R-1 through 19-08594.002-R-1  
PARCEL NO.: See Below

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-08594.001-R-1	16-15-212-033	17,009	45,858	\$62,867
19-08594.002-R-1	16-15-212-034	4,394	0	\$4,394

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 two parcels improved with a two-story duplex of wood siding exterior construction with 1,764 square feet of living area. The dwelling was constructed in 1920. Features of the home include an unfinished basement and a 216 square foot garage. The property has an approximately 7,780 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 with the same assessment neighborhood code as the subject and located from within .47 of a mile from the subject property. The comparables are improved with two-story duplexes of wood siding or stucco exterior construction ranging in size from 2,260 to 2,590 square feet of living area. The dwellings range in age from 89 to 99 years old. Each comparable has an

unfinished basement and a garage ranging in size from 324 to 640 square feet of building area. Comparable #2 has central air conditioning. The comparables have improvement assessments that range from \$54,615 to \$61,119 or from \$23.25 to \$24.17 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted a separate "Board of Review Notes on Appeal" for each parcel. The notes on appeal indicated the two parcels have a combined total assessment for the subject of \$67,261. The subject property has an improvement assessment of \$45,858 or \$26.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject and located within .37 of a mile from the subject property. The comparables are improved with two-story duplexes of wood siding, stone or brick exterior construction ranging in size from 1,614 to 1,816 square feet of living area. The dwellings were built from 1928 to 1938 with comparable #2 having a reported effective age of 1942. The comparables each have a basement, one of which is finished with a recreation room, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 400 to 1,296 square feet of building area. The comparables have improvement assessments that range from \$47,960 to \$59,101 or from \$28.23 to \$32.87 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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review, which are overall most similar to the subject in location, dwelling size, design and age. However, the Board finds all of the comparables have superior features when compared to the subject, such as a basement recreation room, central air conditioning, a fireplace and/or a larger garage suggesting downward adjustments for these features would be required to make the comparables more equivalent to the subject. The comparables have improvement assessments that range from \$47,960 to \$59,101 or from \$28.23 to \$32.87 per square foot of living area. The subject's improvement assessment of \$45,858 or \$26.00 per square foot of living area falls below the range established by the best comparables in the record, which appears to be logical when considering the subject's inferior features. Based on this record and after considering

adjustments to the comparables for differences when compared to the subject, 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:

August 23, 2022



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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