



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

APPELLANT: Deborah Budnik  
DOCKET NO.: 20-02058.001-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:** \$33,061  
**IMPR.:** \$53,197  
**TOTAL:** \$86,258

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 2020 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 1.5-story dwelling of brick exterior construction with 1,521 square feet of living area. The dwelling was constructed in 1929 and is approximately 91 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a detached garage with 624 square feet of building area. The property has a site measuring approximately 7,400 square feet 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 a grid containing information on four equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story and 1.5-story homes of wood siding exterior construction that range in size from 1,599 to 1,794 square feet of living area. The homes

range in age from 97 to 106 years old. The comparables each have a full unfinished basement, central air conditioning, and a garage ranging in size from 198 to 440 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments that range from \$50,522 to \$55,871 or from \$31.14 to \$31.60 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$47,759 or \$31.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,258. The subject property has an improvement assessment of \$53,197 or \$34.98 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 1.5-story dwellings with brick, wood-siding, stone, or brick and wood siding exteriors that range in size from 1,530 to 1,598 square feet of living area. The homes were built from 1928 to 1951 with comparable #3 being built in 1928 and having an effective built year of 1954. Each comparable features a full unfinished basement; four comparables each have central air conditioning; three comparables each have a fireplace; and each comparable has an attached or a detached garage ranging in size from 273 to 440 square feet of building area. The comparables have improvement assessments that range from \$56,692 to \$120,324 or from \$37.05 to \$76.11 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #3 based on their 2-story designs, dissimilar from the subject's 1.5-story dwelling. The Board gave less weight to board of review comparable #3 due to its newer effective built year of 1954 compared to the subject which has an original date of construction of 1929. The Board also gave less weight to board of review comparable #4 as this comparables appears to be an outlier based on its considerably higher improvement assessment relative to the other comparables submitted by the parties.

The Board finds the best evidence of equity in assessment in this record to be appellant's comparables #2 and #4, along with board of review comparables #1, #2, and #5 which are most similar to the subject in terms of design, age, dwelling size, unfinished basements, and other features. These most similar comparables in the record have improvement assessments ranging

from \$50,522 to \$63,858 or from \$31.42 to \$40.34 per square foot of living area. The subject's improvement assessment of \$53,197 or \$34.98 per square foot of living area falls within the range established by the most similar comparables in this record both in terms of overall improvement assessment and per square foot of living area bases. After considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the subject dwelling is equitably assessed and, therefore, no reduction in the subject's improvement 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. 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:

October 18, 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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COUNTY

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