



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

APPELLANT: Deborah Budnik  
DOCKET NO.: 21-00340.001-R-1 through 21-00340.002-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 & 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
21-00340.001-R-1	16-15-420-034	2,767	0	\$2,767
21-00340.002-R-1	16-15-420-035	22,147	51,797	\$73,944

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 2021 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 comprised of two parcels improved with a 2-story dwelling of wood siding exterior construction containing 1,620 square feet of living area. The dwelling was built in 1930 and is approximately 91 years old. Features of the property include an unfinished full basement, and a detached garage with 360 square feet of building area. The property has a combined land area of 7,434 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 information on four equity comparables improved with 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 1,762 to 1,900 square feet of living area. The dwellings range in age from 91 to 101 years old. Each comparable has an unfinished full basement and a detached garage

with 440 to 484 square feet of building area. One comparable has central air conditioning. The comparables are located within the same assessment neighborhood code as the subject and within .68 of a mile from the subject property. The comparables have improvement assessments ranging from \$54,102 to \$55,907 or from \$29.42 to \$30.50 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$48,316.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessments for the subject parcels of \$76,711. The subject property has an improvement assessment of \$51,797 or \$31.97 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables improved with 1.5-story or 2-story dwellings ranging in size from 1,521 to 1,701 square feet of living area. The homes were built from 1923 to 1930. Each comparable has a full unfinished basement, five comparables have central air conditioning, five comparables each have one fireplace, and each comparable has a garage ranging in size from 224 to 704 square feet of building area. The comparables are located within the same assessment neighborhood code as the subject and within .51 of a mile from the subject property. The comparables have improvement assessments ranging from \$47,618 to \$57,387 or from \$31.00 to \$34.98 per square foot of living area.

### **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 12 equity comparables for the Board's consideration that are similar to the subject in location, age, and some features. However, the Board gives less weight to the appellant's comparables which are less similar to the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties are improved with homes most similar to the subject dwelling in size. The Board finds, however, that five comparables have central air conditioning and five comparables each have one fireplace, features the subject property does not have. These comparables would require downward adjustments to make them more equivalent to the subject property. Nevertheless, the board of review comparables have improvement assessments that range from \$47,618 to \$57,387 or from \$31.00 to \$34.98 per square foot of living area. The subject's improvement assessment of \$51,797 or \$31.97 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:

August 22, 2023



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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