



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

APPELLANT: Deborah Budnik
DOCKET NO.: 21-00341.001-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 & 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 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 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 92 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a detached garage with 624 square feet of building area. The property has a site with approximately 7,400 square feet of land area and is located in Highwood, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 1,530 to 1,794 square feet of living area. The homes are 98 or 101 years old. Each comparable has an unfinished basement, central air conditioning, and an attached or a detached garage ranging in size from 198 to 704 square feet. The comparables have improvement

assessments ranging from \$47,992 to \$55,871 or from \$30.50 to \$31.42 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 its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,258. The subject 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 with the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story dwellings of brick, stone, brick and wood siding, or wood siding exterior construction ranging in size from 1,479 to 1,584 square feet of living area. The homes were built from 1915 to 1951. Each comparable has an unfinished basement; two comparables have central air conditioning; three comparables each have a fireplace; and four comparables have garages ranging in size from 273 to 440 square feet of building area. The comparables have improvement assessments ranging from \$52,004 to \$120,234 or from \$32.83 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 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 equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #5 due to differences in dwelling size when compared to the subject. The Board gives less weight to board of review comparable #2 which appears to be an outlier due to its considerably higher improvement assessment than the other comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 as well as board of review comparables #1, #3, #4 and #5 which are most similar to the subject in dwelling size. These comparables are also similar in location, age and some features. The comparables have improvement assessments that range from \$47,992 to \$68,504 or from \$31.37 to \$46.32 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 best comparables in the record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Deborah Budnik, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085