



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

APPELLANT: Deborah Budnik  
DOCKET NO.: 21-00342.001-R-1  
PARCEL NO.: 16-15-409-013

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:** \$33,070  
**IMPR.:** \$74,263  
**TOTAL:** \$107,333

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 2-story dwelling of wood siding exterior construction with 2,174 square feet of living area. The dwelling was constructed in 1930 and is approximately 91 years old. The home has a basement. 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 2-story dwellings of wood siding or brick exterior construction ranging in size from 1,800 to 2,392 square feet of living area. The homes are 101 or 111 years old. The comparables have basements, one of which has finished area. Three comparables have central air conditioning. Each comparable has a garage ranging in size from 340 to 528 square feet. The comparables have improvement assessments ranging from \$49,928 to \$70,403 or from \$27.74 to

\$29.54 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 \$107,333. The subject has an improvement assessment of \$74,263 or \$34.16 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 or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,142 to 2,203 square feet of living area. Each home was built from 1922 to 1945 with an effective year built ranging from 1945 to 1974. The comparables have basements, one of which has finished area. Two comparables have central air conditioning; four comparables each have one or two fireplaces; and four comparables each have a garage ranging in size from 299 to 576 square feet of building area. The comparables have improvement assessments ranging from \$73,574 to \$88,308 or from \$34.35 to \$39.80 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 #4 along with board of review comparables #3 and #5 which have concrete slab foundations finished basement area, and/or central air conditioning, when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 as well as board of review comparables #1, #2 and #4 which have varying degrees of similarity to the subject in location, age, dwelling size and features. The comparables have improvement assessments that range from \$70,403 to \$85,682 or from \$29.43 to \$39.67 per square foot of living area. The subject's improvement assessment of \$74,263 or \$34.16 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

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COUNTY

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