



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

APPELLANT: Deborah Budnik
DOCKET NO.: 22-01183.001-R-1 through 22-01183.002-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 Northbrook; 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
22-01183.001-R-1	16-15-409-008	4,306	0	\$4,306
22-01183.002-R-1	16-15-409-009	34,175	49,378	\$83,553

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 2022 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 2-story dwelling of stucco exterior construction with 1,327 square feet of living area. The dwelling was constructed in 1923 and is approximately 98 years old. Features of the home include an unfinished basement and a 324 square foot garage. The property has a combined 11,121 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of wood siding exterior construction ranging in size from 1,530 to 1,794 square feet of living area. The dwellings are either 92 or 102 years old. Each home has an unfinished basement and a garage ranging in size from 198 to 704 square feet

of building area. Two homes have central air conditioning. The comparables have improvement assessments ranging from \$49,261 to \$57,799 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 a combined total assessment for the subject of \$87,859. The subject property has an improvement assessment of \$49,378 or \$37.21 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables¹ located within the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story and 2-story homes of wood siding or stucco exterior construction ranging in size from 1,260 to 1,350 square feet of living area. The dwellings were built from 1913 to 1930 with comparable #1 having an effective age of 1960. Each home has an unfinished basement and a garage ranging in size from 216 to 528 square feet of building area. One home has central air conditioning, and two dwellings each have a fireplace. The comparables have improvement assessments ranging from \$46,220 to \$67,894 or from \$35.77 to \$52.55 per square foot of living area.

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 record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, due to substantial differences from the subject in dwelling size. The Board gives less weight to board of review comparable #1 based on its significantly newer effective age relative to the subject as well as having central air conditioning which is not a feature of the subject dwelling. Finally, the Board gives reduced weight to appellant's comparable #4 due to its central air conditioning feature in addition to a significantly larger garage when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparables #2, #3, and #4 which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$46,720 to \$67,894 or from \$32.07 to \$52.55 per square foot of living area. The subject's improvement assessment of \$49,378 or \$37.21 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after

¹ The board of review comparables are labeled as comparables #1 through #5. However, comparable #1 is the subject vacant land whose assessment is not contested. Therefore, there are only four board of review comparable properties.

considering appropriate adjustments to the best 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:

May 21, 2024



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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