



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

APPELLANT: Deborah Budnik
DOCKET NO.: 22-01185.001-R-1
PARCEL NO.: 16-15-103-010

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:

LAND: \$59,667
IMPR.: \$142,172
TOTAL: \$201,839

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 a 1-story dwelling of brick and wood siding exterior construction with 2,815 square feet of living area. The dwelling was constructed in 1956, is approximately 66 years old with an effective age of 47 due to remodeling done in 2001.¹ Features of the home include a basement with 1,042 square feet of finished area, central air conditioning, a fireplace, and a 440 square foot garage. The property has an approximately 16,140 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with regard to the improvement 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 property. The

¹ Some descriptive information that was not disclosed by the appellant was drawn from the subject's property record card submitted by the board of review and not refuted by the appellant.

comparables are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 2,247 to 2,359 square feet of living area. The dwellings are either 65 or 66 years old. Each home has a basement with 400 to 938 square feet of finished area, central air conditioning, and a garage ranging in size from 368 to 528 square feet of building area. Two homes each feature a fireplace. The comparables have improvement assessments ranging from \$96,832 to \$102,332 or from \$41.90 to \$45.54 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 \$201,839. The subject property has an improvement assessment of \$142,172 or \$50.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on three equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 2,132 to 2,831 square feet of living area. The dwellings were built in 1954 or 1977 and have effective ages ranging from 1974 to 1977. Each home has a full basement with 1,360 to 1,706 square feet of finished area. Each home also features central air conditioning, a fireplace, and a garage ranging in size from 440 to 460 square feet of building area. The comparables have improvement assessments ranging from \$114,182 to \$160,039 or from \$52.31 to \$56.53 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 seven equity comparables for the Board's consideration. The Board finds that all but one comparable in the record are significantly smaller in dwelling size relative to the subject dwelling, and each of the appellant's comparables are older in age/effective age than the subject. Nevertheless, each of the parties comparables is located in close proximity to the subject and is similar to the subject dwelling in design, finished basement amenity, and other features. The parties' comparables have improvement assessments ranging from \$96,832 to \$160,039 or from \$41.90 to \$56.53 per square foot of living area. The subject's improvement assessment of \$142,172 or \$50.51 per square foot of living area falls within the range established by the parties' comparables and appears to be supported given board of review comparable #1 which is the only comparable in the record that is similar to the subject in dwelling size and has an improvement assessment of \$160,039 or \$56.53 per square foot of living area. Based on this record and after considering appropriate adjustments to the 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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