



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

APPELLANT: Stanley Niedbalec
DOCKET NO.: 10-02790.001-R-1
PARCEL NO.: 11-10-403-006

The parties of record before the Property Tax Appeal Board are Stanley Niedbalec, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$50,867
IMPR: \$174,644
TOTAL: \$225,511

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a split-level dwelling of brick construction. The dwelling contains approximately 3,759 square feet of living area and was built in 1967. It features a partial unfinished basement, central air conditioning, a fireplace and a garage containing 723 square feet. Notes on the property record card indicate that in 2007 the appellant built an addition, relocated bedrooms, added an attached garage, 2 full baths, 2 balconies, re-roofed and re-sided the subject. The property is located in Libertyville, Libertyville Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as 1½ or 1¾-story brick dwellings built in 1954 or 1977 and ranging in size from 3,341 to 4,290 square feet of living area. The comparables feature full unfinished basements, central air conditioning, 1 or 2 fireplaces and garages that range in size from 529 to 576 square feet. They have improvement assessments ranging from \$123,228 to \$147,757 or from \$34.44 to \$37.13 per square foot of living area. The subject has an improvement assessment of \$174,644 or \$46.46 per square foot of living area. Based on this evidence, the appellant

requested a reduction in the subject's improvement assessment to \$135,887 or \$36.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed.

In a letter to the Property Tax Appeal Board, the board of review claims two comparables submitted by the appellant are smaller than the subject.

In support of its assessment, the board of review presented descriptions and information on four comparable properties described as 1 or 2-story or tri-level dwellings. The comparables are frame or brick and frame construction built between 1959 and 1993 and ranging in size from 3,113 to 4,303 square feet of living area. The comparables feature central air conditioning, 1 or 2 fireplaces and garages that range in size from 759 to 1,832 square feet. Three comparables feature partial unfinished basements. The comparables have improvement assessments ranging from \$130,591 to \$193,882 or from \$39.14 to \$49.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends unequal treatment in the subject's land and improvement assessments as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of seven comparable properties all with varying degrees of similarity with the subject. They have improvement assessments ranging from \$123,228 to \$193,882 or from \$34.44 to \$49.84 per square foot of living area. The subject's improvement assessment of \$174,644 or \$46.46 per square foot of living area falls within the range established by these most similar comparables. The subject's assessment falls into the higher end of the range, but the Board finds the subject's improvement assessment is warranted based on extensive additions and renovations to the subject in 2007. Therefore the Board finds the appellant has not proven by clear and convincing evidence that the subject's improvement assessment is inequitable, and no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a

reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

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: April 19, 2013

Allen Castrovillari

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 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 the subsequent year 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.

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.