



FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Daniel & Renate Tybon
DOCKET NO.: 08-00754.001-R-1
PARCEL NO.: 01-36-403-014

The parties of record before the Property Tax Appeal Board are Daniel & Renate Tybon, the appellants; 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: \$67,162
IMPR.: \$47,622
TOTAL: \$114,784

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a lakefront lot containing approximately 10,018 square feet of land area that is improved with a 55 year-old, one-story style frame dwelling that contains 1,627 square feet of living area. The subject is located on Fox Lake, Lake Villa Township, Lake County.

Appellant Daniel Tybon appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land assessment. The appellants did not contest the subject's improvement assessment. In support of the land inequity argument, the appellants submitted photographs, property record cards and grid analyses detailing a total of 14 land comparables. These properties were located on ten different lakes in Antioch, Grant, Lake Villa and Warren Townships approximately 1.5 to 11.55 miles from the subject. The appellants contend all lots on Fox Lake are comparable but that some lots that are also in Grant Township on Fox Lake have land assessments that are about half those in Lake Villa Township. The appellants further contend all other land in Lake Villa Township is assessed on a square foot basis, not a lake front foot basis as is the norm for lakefront

properties. The appellants' comparables 1 through 8 are located one to three miles from the subject, are in Antioch and Grant Townships and range in size from 10,152 to 17,859 square feet and have land assessments ranging from \$25,348 to \$52,490 or from \$1.76 to \$3.60 per square foot of land area. The appellants' land comparables 9 through 14 range in size from 11,716 to 15,682 square feet and have land assessments ranging from \$16,073 to \$36,337 or from \$1.37 to \$3.09 per square foot of land area. The subject has a land assessment of \$67,162 or \$6.70 per square foot of land area. Based on this evidence the appellants requested the subject's land assessment be reduced to \$41,898 or \$4.18 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$114,784 was disclosed. In support of the subject's land assessment the board of review submitted an analysis prepared by the Lake Villa Township Assessor's Office, property record cards and several charts analyzing 15 comparable properties, as well as the appellants' comparables. While the analysis included information on all 175 lakefront "chain of lakes" properties in Lake Villa Township, the assessor's analysis focused primarily on 15 land comparables that are on Columbia Bay of Fox Lake in Lake Villa Township like the subject. The 15 comparables contain from 52 to 65 lake front feet and have land assessments ranging from \$67,303 to \$73,823 or from \$1,108 to \$1,336 per lake front foot of land. From these 15 comparables, the assessor's analysis selected three comparables as most comparable to the subject because they were located 200 to 400 feet from the subject and enjoyed the same view as the subject. These three most similar comparables contained from 52 to 54 lake front feet and had land assessments ranging from \$1,261 to \$1,294 per lake front foot. The subject's land assessment, reflecting its 52 lake front feet, is \$1,292 per lake front foot. The assessor's analysis explained the basis for lakefront lot assessments is the lake front foot method, not a per square foot basis as argued by the appellants. Once the number of lake front feet is determined, adjustments are made for lot depth and shape if warranted. The analysis further stated none of the appellants' comparables is situated similarly to the subject and all but two are in other townships and are on different lakes. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During the hearing, the board of review called Lake Villa Township deputy assessor Mike Healy as a witness. Healy testified vacant land sales on the chain of lakes demonstrate that the primary selling point is the number of lake front feet. The witness also testified several of the appellant's land comparables involved properties comprised of multiple parcels. When contiguous lots are involved, the economy of scale comes into play whereby allocation of value to the individual lots in a multi-parcel property is warranted. Healy testified all 15 of the board of review's comparables are single lots improved with single family dwellings like the subject.

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 that a reduction in the subject's assessment is not warranted.

The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the parties submitted a total of 29 land comparables in support of their respective arguments. The Board gave less weight to the appellants' comparables because none are located near the subject on Fox Lake and in Lake Villa Township like the board of review's 15 comparables. The Board further finds the three most similar comparables culled from the assessor's list of 15 comparables located very near the subject are the most representative comparables in this record. These three comparable lots contain 52 to 54 lake front feet and have land assessments ranging from \$1,261 to \$1,294 per lake front foot. The subject's land assessment of \$1,292 for its 52 lake front feet falls within this range. The appellants challenged the Lake Villa Township assessor's employment of a lake front foot method of land assessment for lakefront lots, arguing non-lakefront lots and even lakefront lots in other townships use a per square foot method. However, the Board finds compelling Healy's testimony that the primary selling point for lots on the chain of lakes is the number of lake front feet. The Board finds the board of review's evidence and the testimony of its witness demonstrate that a uniform method of land assessment is utilized in the subject's Fox Lake neighborhood within the boundaries of Lake Villa Township. Therefore, the Board finds the evidence in this record supports the subject's assessment.

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 parties 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.

In conclusion, the Board finds the appellants have failed to prove assessment inequity by clear and convincing evidence. For this reason, the Board finds the subject's assessment as determined by the board 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: October 22, 2010

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.