



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

APPELLANT: Daniel & Renate Tybon  
DOCKET NO.: 09-02570.001-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:** \$76,139  
**IMPR:** \$51,533  
**TOTAL:** \$127,672

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a lakefront lot on Fox Lake containing approximately 10,018 square feet of land area. The parcel is improved with a 56-year-old, one-story style frame single-family dwelling that contains 1,627 square feet of living area. The subject is located in Lake Villa Township, Lake County.

Appellant Daniel Tybon appeared on behalf of the appellants before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land assessment. No dispute was raised concerning the improvement assessment. In support of the land inequity argument, the appellants submitted a two-page grid analysis with eight suggested comparable properties and a letter further outlining the land inequity argument along with photographs of the subject and four of the comparables depicting the dwellings on those parcels.

The appellants contend that the subject's land assessment "has increased by 81.7% to \$7.60 per square foot" over the last two years. The appellants further wrote that they understood "the Property Tax Appeal Board's responsibility is to make sure that

all assessments for the County are uniform and equitable." The subject has a land assessment of \$76,139 or \$7.60 per square foot of land area.<sup>1</sup>

The appellants assert that comparables #1 through #4 on Fox Lake, in the same bay and with the same view as the subject, but located across the bay, one-mile from the subject, and in a neighboring township have lower land assessments. Appellants' comparables #1 through #4 consist of vacant parcels that range in size from 9,506 to 10,019 square feet of land area. These properties have land assessments ranging from \$28,728 to \$39,492 or \$3.02 per square foot of land area.

Appellants contend improved properties on the same chain of lakes, but further north (comparables #5 and #6) than the subject have lower per-square-foot land assessments than the subject with similar per-square-foot improvement assessments. In addition, improved comparables #7 and #8 located on the same lake, but to the south of the subject and in a different township also have lower per-square-foot land assessments than the subject despite having similar per-square-foot improvement assessments as the subject. The appellants' comparables #5 through #8 are located either 1 or 3-miles from the subject property. The parcels range in size from 10,152 to 17,859 square feet of land area. These properties have land assessments ranging from \$36,565 to \$53,970 reflecting either \$3.02 or \$3.60 per square foot of land area.

Based on this evidence, the appellants requested a reduction in their land assessment to \$30,254 or \$3.02 per square foot of land area.

On cross-examination, appellant Daniel Tybon acknowledged that none of the appellants' comparables were located in Lake Villa Township. He also reiterated an acknowledgement that the subject township assesses lakefront land on a front foot basis. Furthermore, while the appellants investigated to ascertain the lake front footage of the comparables, the appellants found the data was not readily available so instead appellants presented comparable parcels similar in overall size to the subject lot. He further opined upon inquiry that market values for similar properties on Fox Lake would reflect similar fair cash values, but the appellant acknowledged that he was not a real estate agent and did not "know."

The board of review submitted its "Board of Review - Notes on Appeal" wherein the subject's total assessment of \$127,672 was disclosed. In support of the subject's land assessment, the board of review submitted a four-page memorandum with attachments including a multi-page grid analysis of 15 comparables presented

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<sup>1</sup> The appellants acknowledged that the Lake Villa Township Assessor assesses lakefront land like the subject on a front-foot basis. However, for purposes of the appellants' inequity argument, the appellants presented all data with land square footage and land assessments on a per-square-foot basis for ease of analysis.

to support the subject's land assessment, color aerial maps depicting the locations of both parties' comparables and copies of property record cards for the board of review's suggested comparables.

The board of review called Mike Healy, Deputy Assessor in Lake Villa Township, for testimony. In the memorandum, which was apparently prepared by the Lake Villa Township Assessor's Office, the board of review contended that its comparables were more comparable to the subject than those submitted by the appellants. As to the appellants' evidence, the board of review asserted that five of the appellants' comparables consist of only one parcel of "the total property, i.e. only 1 of 2 or 3 contiguously owned parcels." While the subject land and all land in the subject's neighborhood is assessed on a "per lake front foot" [LFF] basis, the "method of land valuation used for the appellants' comparables is unknown, as they are in other jurisdictions" of Antioch and Grant Townships.<sup>2</sup> The board of review also indicated that the appellants' comparables were located from .9 to 3.5-miles from the subject and on either Fox Lake or Lake Marie.

In support of the subject's land assessment, the board of review presented evidence that all lakefront Chain of Lakes properties in Lake Villa Township are assessed per LFF with adjustments for depth and shape. Healy testified this methodology for land valuation arose based on research of vacant land sales in the township. He stated that the front foot method yielded a tighter range of values than the square foot method of calculating land assessments.

In the memorandum, the board of review contended that of the 15 comparables it presented to support the land assessment of the subject property, comparables #1 through #4 were most similar to the subject in lake front footage ranging from 52 to 54 LFF, depth and shape as well as close in proximity. In addition, these four comparables represent single-lot parcels improved with single-family dwellings. All 15 comparables presented by the board of review are on the same bay (Columbia Bay), on the same lake (Fox Lake), with the same view (westward facing),<sup>3</sup> with the same taxing districts, and the same neighboring properties as the subject. As shown in the board of review's three-page grid analysis, the fifteen comparables contain from 52 to 62 LFF and have land assessments ranging from \$76,139 to \$81,811 or from \$1,257 to \$1,515 per LFF of land. The subject has 52 LFF with a land assessment of \$76,139 or \$1,464 per LFF of land. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

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<sup>2</sup> On page two of the memorandum, the common assessment practice of assessing one or more parcels of a multi-parcel property at a lower rate to account for "excess land" or breakpoints is discussed. The memorandum concludes "we don't know if these parcels [5 of the 8 presented by the appellants] are getting a reduced value because they make up only part of a total land area."

<sup>3</sup> In the course of testimony, Healy acknowledged that no sales studies had been performed to determine whether the view impacted market values of lakefront lots.

In rebuttal, the appellants addressed the board of review's contention that the vacant lot parcels presented by the appellants were actually contiguous to other improved residential parcels. The appellants contend that both the improved and unimproved parcels in these circumstances have identical per-square-foot land assessments as shown by appellants' comparables #1 through #4 and appellants' comparables #5 and #6.

Appellants also disputed the contention by the Lake Villa Township Assessor that the neighboring township would inflate improvement values to offset lower land assessments. In this regard, appellants note their comparables #5 through #8 reflect dwellings similar to the subject and similar improvement assessments, but land assessments of either \$3.02 or \$3.60 per square foot.

After hearing the testimony 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 a reduction in the subject property's assessment is not warranted.

The appellants argued the subject land was inequitably assessed. More specifically, the appellants argued it is inequitable that lakefront properties located in Grant and/or Antioch Townships have land assessments less than similar lakefront properties in Lake Villa Township. 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**. [Emphasis added.] After an analysis of the evidence submitted, the Board finds the appellants have not overcome this burden and a reduction in the subject's land assessment is not warranted.

As an initial matter, it is noted that the Property Tax Code granting powers and authorities to the Property Tax Appeal Board mandates that the Board is to determine the correct assessment of property which is the subject of an appeal before it. (35 ILCS 200/16-180) The Property Tax Appeal Board has no other powers and duties other than those itemized in the Property Tax Code such as equalizing assessments across townships. The various boards of review have powers and duties granted by the terms of the Property Tax Code. One of the specific duties enumerated for boards of review in Section 16-60 (35 ILCS 200/16-60) includes:

After notice and hearing as required by Section 12-40, the board of review may increase or reduce the entire assessment, or the assessment of any class included therein, if, in its opinion, the assessment has not been made upon the proper basis. The board may also

equalize the assessment in any multi-township or township, or part thereof, or any portion of the county.

The appellants also argued that the subject's land assessment was inequitable because in a two year period it rose by 81.7%. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The uniformity requirement prohibits taxing officials from valuating one kind of property within a taxing district at a certain proportion of its true value while valuating the same kind of property in the same district at a substantially lesser or greater proportion of its true value. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960); People ex rel. Hawthorne v. Bartlow, 111 Ill. App. 3d 513, 520 (4<sup>th</sup> Dist. 1983). A uniformity violation can be established through evidence regarding the assessed valuations of a small number of properties. Du Page County Board of Review v. Property Tax Appeal Board, 284 Ill. App. 3d 649, 655 (1996). The properties selected for comparison must be similar in kind and character and must be similarly situated to the subject property. Id. at 654. In this case, the appellants contend that the subject and comparable properties are all located in the same general vicinity and all are located on the Chain of Lakes with the subject being within Lake Villa Township and the appellants' comparables being within Antioch or Grant Townships. Appellants are taking issue with the vast disparity in per square foot land assessments between these neighboring townships and the subject regarding what they contend are similar properties. The board of review's comparables are located on the same lake as the subject property and within Lake Villa Township. The board of review contends the appellants' comparables are not located in the same township as the subject and therefore should not be given as much weight.

The board of review failed to submit any evidence indicating similar real property within the same geographical area and with similar water features, but situated in different townships, carry dissimilar values. On the other hand, the appellants likewise offered no credible market evidence that would suggest these similar properties located in Antioch and Grant Townships

have similar fair cash values as those similar properties in Lake Villa Township. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769 (1960), discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401). The court in Apex Motor Fuel further stated:

. . . the rule of uniformity . . . prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call . . . for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation.]

Apex Motor Fuel, 20 Ill.2d at 401. In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21 (1989).

Despite these failures in presentation of market value evidence in this matter, the Property Tax Appeal Board finds the Lake County Board of Review has the statutory duty to equalize assessments within and between townships within its jurisdiction. However, because Lake Villa Township assesses lake front land based on the LFF method and the appellants did not report the amount of LFF for their eight comparables, it is impossible to analyze whether assessment inequity exists for these nearby properties located on the Chain of Lakes and in the same geographic area, although being situated in different townships.

Notwithstanding the lack of detailed evidence regarding the land assessment methodologies utilized by differing township assessors on the Chain of Lakes, since the differences, if any, were not fully explained, the Property Tax Appeal Board finds that the subject property's land assessment of \$76,139 or \$1,464 per LFF of land based on 52 LFF falls within the range of the most

similar lake lots presented as board of review's comparables #1 through #4. These four comparable parcels contain from 52 to 54 LFF and have land assessments ranging from \$1,429 to \$1,515 per LFF. Only the board of review's 15 comparables could suitably be analyzed on a LFF land assessment basis and those assessments ranged from \$76,139 to \$81,811 or from \$1,257 to \$1,515 per LFF of land. The subject's land assessment falls within the range of the most similar comparables presented on this record. Thus, the Property Tax Appeal Board finds a reduction in the subject's land assessment is not 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 20, 2012

*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.