



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

APPELLANT: Raymond Krasnesky
DOCKET NO.: 07-02123.001-F-1
PARCEL NO.: 14-07-301-001

The parties of record before the Property Tax Appeal Board are Raymond Krasnesky, the appellant; 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:

F/Land:	\$105
Homesite:	\$50,452
Residence:	\$135,118
Outbuildings:	\$4,556
TOTAL:	\$190,231

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8.90-acre parcel improved with a 13 year-old, one-story style frame dwelling that contains 2,621 square feet of living area. Features of the home include central air conditioning, three fireplaces, an 891 square foot garage and a full unfinished basement. The parcel also includes 7.87 acres of farmland and some farm buildings. The subject is located in Barrington, Ela Township, Lake County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment regarding the subject's homesite and improvements as the basis of the appeal. The appellant did not dispute the subject's farmland assessment of \$105, or the farm building assessment of \$4,556. In support of the land (homesite) inequity argument, the appellant submitted information on three comparable properties. The comparables

range in size from 28,314 to 64,469 square feet of land area and have land assessments ranging from \$30,425 to \$43,718 or from \$0.68 to \$1.21 per square foot. The subject's homesite assessment is \$50,452 or \$1.17 per square foot.

Regarding the improvement inequity contention, the appellant submitted a grid analysis of the same three comparables used to support the land inequity argument. The comparables consist of two, two-story style frame dwellings and one, one-story style frame dwelling. The comparables were built between 1949 and 1995 and range in size from 2,118 to 3,454 square feet of living area. Features of the comparables include central air conditioning, a fireplace, and garages that contain from 552 to 1,256 square feet of building area. Two comparables were reported to have full or partial unfinished basements and one comparable has no basement. These properties have improvement assessments ranging from \$95,312 to \$124,309 or from \$35.99 to \$45.18 per square foot of living area. The appellant also submitted a list of 18 properties located on the subject's street. Only the street number, land assessment, building assessment, total assessment, parcel identification number and owner's name were depicted for these properties. No further descriptive information was provided. Based on this evidence, the appellant requested the subject's assessment be reduced to \$147,945.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$190,231 was disclosed. In support of the subject's homesite assessment, the board of review submitted information on three comparables. The comparables range in size from 43,272 to 144,534 square feet of land area and have land assessments ranging from \$36,680 to \$45,483 or from \$0.31 to \$0.85 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted property record cards, a grid analysis of the same three comparable properties used to support the subject's land assessment and a copy of the land assessment engine used to determine the subject's land assessment. The comparables consist of one-story style frame dwellings that were built between 1987 and 1996 and range in size from 2,060 to 2,625 square feet of living area. Features of these properties include central air conditioning, garages that contain from 460 to 1,120 square feet of building area and full unfinished basements. Two comparables have two fireplaces. These properties have improvement assessments ranging from \$131,825 to \$160,815 or from \$61.26 to \$64.13 per square foot of living area.

During the hearing, the board of review presented a chart displaying further detail on the three land comparables described above. The comparables, while containing from 4.63 to 17.51 total acres, have homesite sizes ranging from 0.68 to 1.0 acre. The homesite portions of the land assessments range from \$34,650 to \$51,231 or \$1.16 or \$1.17 per square foot of land area. The

subject was depicted as having a homesite size of 0.99 acre with the homesite portion of the land assessment at \$50,445 or \$1.17 per square foot of land area. The board of review's representative called deputy township assessor John Barrington to testify regarding the subject's assessment. The witness testified the subject and all parcels that contain farmland were given their own neighborhood code in a 2007 reassessment, "regardless of proximity to one another or geographic association". A market study of land like the subject that was resold but not subdivided indicated that such parcels had been considerably under-assessed. Barrington explained the same land assessment engine was used for the subject and similar parcels and that they were all assigned a market value of \$3.45 for the first acre. This resulted in land assessments of \$1.16 or \$1.17 per square foot of land area.

Barrington further testified the subject's improvement assessment as depicted on the board of review's final decision regarding the subject parcel included \$4,556 for farm buildings. The witness asserted that the subject dwelling's improvement assessment was \$135,118 or \$51.55 per square foot of living area.

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 appellant's 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 appellant has not overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted six comparables for its consideration. The Board finds the comparables had land or homesite assessments ranging from \$0.68 to \$1.17 per square foot of land area. The subject's homesite assessment of \$1.17 per square foot is within this range and is virtually identical to the board of review's comparables, which had land assessments of \$1.16 or \$1.17 per square foot. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

Regarding the improvement inequity argument the Board finds the parties submitted six comparables. The Board gave less weight to the appellant's comparables 1 and 3 because they were two-story style homes, dissimilar to the subject's one-story design. The Board also gave less weight to the appellant's comparable 2 because it was significantly older than the subject. The Board

finds the board of review' comparables were similar to the subject in design, exterior construction, age, size and most features and had improvement assessments ranging from \$61.26 to \$64.13 per square foot of living area. The subject's improvement assessment of \$51.55 per square foot of living area falls below this range.

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 Property Tax Appeal Board finds the appellant has failed to prove inequity by clear and convincing evidence and the subject's assessment as determined 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

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: February 23, 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.