



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

APPELLANT: Raymond T. Krasnesky  
DOCKET NO.: 12-01719.001-R-1  
PARCEL NO.: 14-07-301-001

The parties of record before the Property Tax Appeal Board are Raymond T. 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:

**LAND:** \$40,591  
**IMPR:** \$150,705  
**TOTAL:** \$191,296

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 2012 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 one-story dwelling of frame construction with 2,773 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished walkout basement, central air conditioning, two

fireplaces with one being a 2-way and a three-car attached garage. The subject parcel has approximately 8.76 acres of land that includes an older home with a detached garage, several outbuildings and is located in Barrington, Ela Township, Lake County.

The appellant's wife, Jan Krasnesky, appeared before the Property Tax Appeal Board contending overvaluation regarding the subject's .99 acre homesite, the dwelling situated on the .99 acre homesite and the remaining 7.766 acres enrolled in the Illinois Conservation Stewardship Program as the basis of the appeal. The appellant did not contest the improvement assessments regarding the older home with a detached garage and several outbuildings. In support of this argument, the appellant submitted an appraisal estimating the subject's approximately one acre homesite and dwelling had a market value of \$420,000 as of January 1, 2012. The appraiser, William Falkanger, was not present at the hearing for direct and cross-examination regarding the appraisal process and final value conclusion. The appraiser developed the sales comparison approach using five comparable sales to indicate an estimated value range for the subject property from \$367,625 to \$449,330.

The appellant's evidence also included a preliminary review of comparables for the subject's 7.766 acres enrolled in the Illinois Conservation Stewardship Program dated October 25, 2012. The review was signed by William Falkanger and opined that \$30,000 +/- per acre would be a more reasonable market value than the \$80,000 per acre that was assigned by the Lake County Board of Review, based on some attached comparables. The preliminary review included only one comparable labeled as Sale #5 in support of this estimate of value.

In addition, the appellant included a two page grid depicting the differences between the appellant's breakdown of values and the board of review's breakdown of values.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$155,897.

At the hearing, the board of review's representative objected to consideration of the appraisal and the preliminary review since the appraiser was not present to provide testimony and/or be cross-examined with regard to the reports.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of

\$191,296. The subject's homesite and dwelling assessments reflect a market value of approximately \$514,875 or \$185.67 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.<sup>1</sup>

In support of its contention of the correct assessment of the subject's .99 acre homesite and dwelling, the board of review submitted information on six comparable sales.

In support of the correct assessment of the subject's 7.766 acres enrolled in the Illinois Conservation Stewardship Program, the board of review submitted information on five vacant land sales and one listing.

The board of review's representative argued that the appellant's appraiser's comparable #1 is located in an incorporated area unlike the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds a reduction in the subject's assessment is not warranted.

For this appeal, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the best sales in this record support the subject's assessment.

As an initial matter, the Property Tax Appeal Board hereby sustains the objection of the board of review as to hearsay. The Board finds that in the absence of the appraiser at the hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in

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<sup>1</sup> The homesite and dwelling assessment amounts were calculated from data reported on the subject's property record card.

order to arrive at the value conclusions set forth in the appraisal and the preliminary review, the Board will consider only the raw sales data in its analysis and give no weight to the final value conclusions made by the appraiser. The Board finds the appraisal report and preliminary review are tantamount to hearsay. Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill. App. 3d 474 (2<sup>nd</sup> Dist. 1979); Russell v. License Appeal Comm., 133 Ill. App. 2d 594 (1<sup>st</sup> Dist. 1971). In the absence of the appraiser being available and subject to cross-examination regarding methods used and conclusion(s) drawn, the Board finds that the weight and credibility of the evidence and the value conclusions as of January 1, 2012 and October 25, 2012 have been significantly diminished.

Regarding the subject's .99 acre homesite and dwelling, the parties submitted a total of eleven sales for the Board's consideration. The Board finds the best comparables in this record are the appellant's comparables #3 and #4; and the board of review's comparable #5. These properties were most similar to the subject in location, style, size, features and also sold more proximate to the subject's January 1, 2012 assessment date. The comparables sold from April 2011 to July 2012 for prices ranging from \$385,000 to \$557,400 or from \$130.60 to \$181.56 per square foot of living area, including land. The subject's homesite and dwelling assessments reflect a market value of \$514,875 or \$185.67 per square foot of living area including land, which is above the range of the best comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as the subject dwelling's newer age, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is justified and no reduction in the subject's assessment is warranted. The Board gave reduced weight to the appellant's comparable #1 due to its location in an incorporated area of Lake County, unlike the subject. The Board gave less weight to the appellant's comparable #2 due to its significantly smaller dwelling size when compared to the subject and less weight to comparable #5 due to its dissimilar two-story design when compared to the subject. The Board gave reduced weight to the board of review's comparables #1 and #6 due to their sale dates occurring more distant in time from the subject's January 1, 2012 assessment date, than the remaining comparables in this record. The Board gave less weight to the board of review's

comparables #2 and #3 due to their locations in incorporated areas of Lake County, unlike the subject. The Board also gave less weight to the board of review's comparable #4 due to its considerably larger lot size, when compared to the subject's .99 acre homesite.

Regarding the subject's 7.766 acres enrolled in the Illinois Conservation Stewardship Program, the parties submitted a total of six land sales and one listing for the Board's consideration. The Board finds the best comparables in this record are the appellant's comparable and the board of review's comparable #2. These properties are most similar to the subject in size and also sold more proximate to the subject's January 1, 2012 assessment date. The two sales occurred in May 2011 and December 2011 for prices of \$300,000 and \$726,970 or \$30,769 and \$200,832 per acre. The subject's 7.766 acres is being valued at \$80,000 an acre or a total of \$621,280 market value, which is within the range of the best sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is justified and no reduction in the subject's assessment is warranted. The Board gave less weight to the board of review's land comparables #1 and #3 due to their sales occurring greater than 17 months prior to the subject's January 1, 2012 assessment date. The Board also gave less weight to the board of review's comparables #4, #5 and #6 due to their considerably smaller or larger land sizes when compared to the subject.

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.



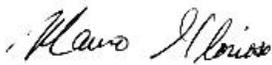
Chairman



Member



Member



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: December 19, 2014



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.