



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

APPELLANT: Naum Yankelevskiy  
DOCKET NO.: 10-01367.001-R-1  
PARCEL NO.: 16-30-205-025

The parties of record before the Property Tax Appeal Board are Naum Yankelevskiy, 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:** \$79,660  
**IMPR:** \$179,314  
**TOTAL:** \$258,974

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 4,808 square feet of living area. The home was built in 2001 and features a full finished basement. Other features include central air conditioning, one fireplace and an attached 580 square foot three-car garage. The dwelling is situated on a 12,000 square foot lot located in West Deerfield Township, Lake County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property prepared by Ellen Ryskin, a state licensed appraiser. The appraiser was not present at the hearing. The intended use of the appraisal report was for "Tax Appeal Process". The appraisal report conveys an estimated market value for the subject property of \$700,000 as of October 22, 2010, using the sales comparison approach to value.

Under the sales comparison approach to value, the appraiser utilized five comparable sales located from .01 to .94 of a mile

from the subject property. The comparables have lot sizes ranging from 10,890 to 45,302 square feet of land area. The comparables consist of two-story dwellings of frame and masonry construction that contain from 3,418 to 4,586 square feet of living area. The dwellings were built from 1994 to 2008. Four comparables feature full basements, three of which have finished area and one comparable features a partial basement with finished area. Other features include central air conditioning and two-car or three-car garages. The sales occurred from February to July 2010 for prices ranging from \$472,500 to \$990,000 or from \$117.25 to \$241.37 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in location, site, view, quality of construction, actual age, room count, gross living area, rooms below grade and garage/carport. The adjustments resulted in adjusted sale prices ranging from \$564,700 to \$827,800. Based on the adjusted sale prices, the appraiser concluded the subject had an estimated market value under the sales comparison approach of \$700,000.

Based on this evidence the appellant requested the subject's assessment be reduced to \$238,000.

At the hearing, the board of review objected to consideration of the appraisal since the appraiser was not present to provide testimony and/or be cross-examined with regard to the report. At hearing, ruling on the objection was taken under advisement by the Hearing Officer.

The Property Tax Appeal Board sustains the objection of the board of review to the appellant's appraisal report. The Board finds that in the absence of the appraiser at hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in order to arrive at the value conclusion set forth in the appraisal, the Board will consider only the appraisal's raw sales data in its analysis and give no weight to the final value conclusion made by the appraiser. Novicki v. Dept. of Finance, 373 Ill. 342 (1940); Grand Liquor Co., Inc. v. Dept. of Revenue, 67 Ill. 2d 195 (1977); Jackson v. Board of Review of the Dept. of Labor, 105 Ill. 2d 501 (1985). The Board finds the appraisal report is tantamount to hearsay. Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill. App. 3d 887 (1<sup>st</sup> Dist. 1983). 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 an 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 conclusion of \$700,000 as of October 2010 has been significantly

diminished and cannot be deemed conclusive as to the value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$258,974 was disclosed. The subject's assessment reflects an estimated market value of \$792,454 or \$164.82 per square foot of living area including land using Lake County's 2010 three-year median level of assessments of 32.68%.

In support of the subject's assessment, the board of review submitted a grid analysis, property record cards, Multiple Listing Service (MLS) sheets, Real Estate Transfer Declarations, photographs and a location map of three suggested comparables. The comparables are located from .16 to .54 of a mile from the subject. The comparables consist of two-story frame and brick or brick dwellings that range in size from 3,909 to 5,332 square feet of living area. The dwellings were built from 1982 to 2007 and feature full or partial basements, of which one of the full basements has finished area. Other features include central air conditioning, a fireplace and attached garages ranging in size from 667 to 805 square feet of building area. The sales occurred from February 2009 to September 2010 for prices ranging from \$730,000 to \$1,175,000 or from \$181.50 to \$220.37 per square foot of living area including land.

In addition, the board of review submitted an appraisal report prepared by Ellen Ryskin conveying an estimated market value for the subject property of \$800,000 as of January 1, 2011, using the sales comparison approach to value. The intended use of the appraisal report was for "Tax Appeal Process".

Under the sales comparison approach to value, the appraiser utilized nine comparable sales, five of which were used in the appraisal submitted by the appellant. The comparables are located from .01 to .95 of a mile from the subject property. The comparables have lot sizes ranging from 8,084 to 45,302 square feet of land area. The comparables consist of two-story dwellings of frame and masonry construction that contain from 3,336 to 4,586 square feet of living area. The dwellings were built from 1994 to 2008. Eight comparables feature full basements, seven of which have finished area and one comparable features a partial basement with finished area. Other features include central air conditioning and two-car or three-car garages. The sales occurred from February to October 2010 for prices ranging from \$472,500 to \$1,100,000 or from \$117.25 to \$273.63 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in location, site, view, quality of construction, actual age, room count, gross living area, rooms below grade and garage/carport. The adjustments resulted in adjusted sale prices ranging from \$557,000 to \$980,200. Based on the adjusted sale prices, the appraiser concluded the subject had

an estimated market value under the sales comparison approach of \$800,000.

The board of review's representative argued that the subject has a view of Lake Eleanor, which makes its view superior to all the comparables submitted by the parties.

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

Under rebuttal, the appellant argued that the subject has a rear view that is obstructed by a traffic wall, which decreases its marketability.

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 no reduction in the subject property's assessment is warranted.

The appellant argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, Ill.App.3d 1038 (3<sup>rd</sup> Dist.2002). The Board finds the appellant did not meet this burden.

As an initial matter, the Board finds the appraisal submitted by the board of review was also not supported by testimony from the appraiser. As such, this appraisal will be treated in the same manner as the appraisal submitted by the appellant and the conclusion of value derived from this appraisal will not be considered by the Board. The Board will consider only the appraisal's raw sales data in its analysis and give no weight to the final value conclusion made by the appraiser.

The Board finds both parties submitted a total of twelve comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #4 and #5 due to their significantly smaller sizes when compared to the subject. Likewise, the Board gave less weight to the board of review's comparables #2 and #3, and the board of review's appraisal comparables #1, #4, #5, #7, #8 and #9 due to their significantly smaller sizes when compared to the subject. The Board finds the remaining four sales offered by the parties were more similar to the subject in location, size, style, exterior construction and features. These sales occurred from February 2009 to July 2010 for prices ranging from \$860,000 to \$1,175,000 or from \$192.48 to \$224.93 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$792,454 or \$164.82 per square foot of living area including land, which is below the range of the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the

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Board finds the subject's estimated market value as reflected by its assessment is supported 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

*Frank J. Huff*

Member

*Mark Morris*

Member

*JR*

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: May 24, 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.