



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

APPELLANT: Joseph Melnychuk
DOCKET NO.: 10-03084.001-R-1
PARCEL NO.: 13-23-101-011

The parties of record before the Property Tax Appeal Board are Joseph Melnychuk, 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: \$72,810
IMPR: \$363,947
TOTAL: \$436,757

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6.152 acre parcel improved with a two-story style brick dwelling that was built in 2001 and contains 8,910 square feet of living area. Features of the home include central air-conditioning, four fireplaces, a 1,488 square foot garage and a full unfinished basement. The dwelling is located in Barrington, Cuba Township, Lake County.

Angela Melnychuk¹ appeared before the Property Tax Appeal Board contending overvaluation² as the basis of the appeal. In support of this argument, the appellant submitted a Residential Appraisal Summary Report prepared by Joseph Vega, a Certified Residential Appraiser. Vega estimated the subject property had a market value of \$1,125,000 or \$126.26 per square foot of living area including land as of January 1, 2010.

¹ Angela Melnychuk's name is not included on the appeal. The board of review had no objection to her appearance, instead of her husband, Joseph Melnychuk.

² While in Section 2d the appellant also marked "assessment equity" as an additional basis of the appeal. The appellant failed to report the assessments of the comparables for purposes of analysis on grounds of lack of uniformity.

Under the sales comparison approach to value, Vega utilized four comparable sales located from 1.75 miles to 2.34 miles from the subject property. The appraisal also included photographs of the subject and the comparables. The comparables have lot sizes ranging from 1.93 to 5.34 acres of land area. The appraisal described the comparables as being improved with two-story dwellings. The comparables range in size from 4,713 to 8,400 square feet of living area and are from new construction to 24 years old. Features include central air conditioning, three-car garages and full basements with three having finished areas. The comparables sold from March 2009 to December 2009 for prices ranging from \$1,100,000 to \$1,660,000 or from \$197.62 to \$269.47 per square foot of living area including land. Vega made adjustments to the comparables to account for differences from the subject in location, site, construction quality, age, living area and basement finish. Based on these adjustments the witness calculated the comparables had adjusted sale prices ranging from \$1,163,939 to \$1,647,121 or from \$142.01 to \$349.48 per square foot of living area including land. Based on these adjusted sales, Vega estimated the subject had a market value of \$1,125,000 or \$126.26 per square foot of living area including land as of January 1, 2010.

Under cross-examination, Vega was questioned about his appraisal license. Vega stated as of the date of the hearing, he was no longer licensed, but as of the date of the appraisal his license was valid.³ Vega testified that the subject property is a single family dwelling that is approximately nine years old, surrounded by a golf course on two sides. Vega stated that he inspected the "exterior only" of the subject property and made extraordinary assumptions that the property was in average condition. Vega testified that the quality of construction adjustments were based on the "grade" placed by the township assessor and that he utilizes the property record card, which is a public record to render value. Vega testified that the adjustments for "site" were the actual land value difference valued by the assessor and not based the market. Vega testified that on page 3 of the appraisal the actual age and effective age were incorrect and the property is nine years old. Vega testified that the adjustment for a full finished basement for comparable #1 was incorrect and the adjustment for comparable #2's location was incorrect. Both comparables should have had a negative adjustment, based on it being superior, when compared to the subject. Vega testified the errors in the adjustment process he believed were from a virus in their software program. Vega could not answer other questions pertaining to the appraisal because his work notes were not available at the hearing.

The appellant requested that the subject property's assessment be reduced to \$375,000.

³ The Illinois Department of Financial & Professional Regulation suspended the appraisal license, 556-001972, of Mr. Vega on September 26, 2011. Thereafter his appraisal license was revoked on December 14, 2011. (See <https://www.idfpr.com/LicenseLookup/disc.asp>).

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$436,757 was disclosed. The subject's total assessment reflects an estimated market value of \$1,336,466 or \$150.00 per square foot including land when applying the 2010 three year average median level of assessments for Lake County of 32.68%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, a location map, photographs, property record cards, multiple listing sheets and a grid analysis containing three suggested sale comparables and one sale listing. Comparable #2 is the same as comparable #1 in the appraisal. Also included was the listing and property history report for comparable #4.

The comparables are located from .79 to 2.15 miles from the subject property and have sites ranging in size from 1.91 to 5.07 acres of land area. The comparables consist of two-story brick, brick and stucco, or brick and frame exterior construction that were built from 1994 to 2006.⁴ All the comparables have central air conditioning, three to six fireplaces, full partially finished basements and garages ranging in size from 1,094 to 1,466 square feet of building area. The dwellings range in size from 6,914 to 8,542 square feet of living area. The three comparables sold from September 2008 to April 2010 for prices ranging from \$1,412,000 to \$2,200,000 or from \$192.87 to \$318.19 per square foot of living area including land. Comparable #4 was listed April 2010 for a price of \$2,790,000 or \$326.62 per square foot of living area, including land. The board of review disclosed that this listing sold March 2012 for \$1,850,000 or \$216.58 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The appellant contends overvaluation as the basis of the appeal. 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 (3rd Dist. 2002). 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 appellant did

⁴ In the appraisal, comparable #1 is stated to be new construction. This comparable is the board of review's comparable #2 and is stated built in 2006, making this comparable 4 years old. According to the board of review's property record card, this comparable was built in 2006 and has been receiving a model home exemption up to the date of sale.

not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$1,125,000 as of January 1, 2010. The Board gives the conclusion of value contained in the appraisal little weight. The appraisal was an "exterior only" appraisal. The appraiser made adjustments for the differences in land area and quality of construction based on the assessor's property record cards and not from the market. The appraiser also submitted no documentation for the adjustment amounts of location, age, gross living area and finished basement. However, the Board will further examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The Board finds seven comparables were submitted by both parties in support of their respective positions. The Board gave less weight to comparable #3 submitted by the board of review. This sale occurred in September 2008 which is less indicative of fair market value as of the subject's January 1, 2010 assessment date. The Board gave less weight to comparables #2, #3, and #4 submitted by the appellant. These properties are significantly smaller than the subject property. The Board finds that the remaining three comparables are most similar to the subject that sold/listed most proximate in time to the assessment date at issue. The Board finds these comparables are more similar to the subject in location, design, size, age and features. These properties sold/listed in March 2009 or April 2010 for prices ranging from \$1,660,000 to \$2,790,000 or from \$197.62 to \$326.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,336,466 or \$150.00 per square foot of living area, including land, when using the 2010 three year average median level of assessments for Lake County of 32.68%, which is below the range established by the best comparables in the record.

Based on the evidence submitted, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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.

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: December 20, 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.