



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

APPELLANT: Oksana Melnychyn  
DOCKET NO.: 20-03305.001-R-1  
PARCEL NO.: 15-31-302-004

The parties of record before the Property Tax Appeal Board are Oksana Melnychyn, the appellant, by attorney Nazar Kashuba, of HT Law, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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:** \$82,640  
**IMPR.:** \$128,687  
**TOTAL:** \$211,327

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 2020 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 2-story dwelling of Dryvit exterior construction with 4,444 square feet of living area.<sup>1</sup> The dwelling was constructed in 2004. Features of the home include a full, unfinished basement, central air conditioning, two fireplaces, and a garage containing 704 square feet of building area. The property has an approximately 1.56-acre site and is located in Long Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased in September 2017 for a price of \$634,045 from Cheryl and Bruce Grossman acting as Trustees. The appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the parties to the transaction were

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<sup>1</sup> The descriptive data has been drawn from the information contained in Section III – Description of Property of the appeal form and the MLS listing sheet associated with the subject's sale provided by both parties.

not related, the property was sold by a realtor, and the property was advertised for sale through the Multiple Listing Service for six months. To document the sale, the appellant submitted copies of the MLS sheet, Trustee's Deed, and Settlement Statement associated with the sale of subject which disclosed real estate commissions were paid. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$236,254. The subject's assessment reflects a market value of \$709,685 or \$159.70 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted the subject's property record card and the Multiple Listing Service sheet associated with the sale of the subject with the sale date of September 5, 2017 being circled. The board of review did not provide any other evidence of the subject's market value. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

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. 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record to be the purchase of the subject property in September 2017 for a price of \$634,045. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, and that the property had been advertised on the open market through the Multiple Listing Service. The MLS listing sheet provided by both parties disclosed the subject property had been on the market for approximately 5 months. In further support of the transaction, the appellant submitted a copy of the settlement statement reflecting that real estate commissions were paid. The Board finds the purchase price of \$634,045 is below the market value of \$709,685 as reflected by the assessment. The Board finds the board of review did not present any substantive evidence of market value or to challenge the arm's-length nature of the subject's sale transaction. In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value.

Based on this record, the Board finds the subject's assessment is not reflective of market value and, therefore, a reduction in the subject's assessment is justified commensurate with the appellant's request.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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 18, 2023



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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COUNTY

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