



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

APPELLANT: Jerome Sirt  
DOCKET NO.: 21-03618.001-R-1  
PARCEL NO.: 04-28-304-008

The parties of record before the Property Tax Appeal Board are Jerome Sirt, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC in Northbrook; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$6,314  
**IMPR.:** \$22,726  
**TOTAL:** \$29,040

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 2021 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 wood siding exterior construction with 1,364 square feet of living area. The dwelling was constructed in 1908 and has a basement. The property has a 14,850 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information disclosing the subject was purchased by Jerome Sirt in June 2018 for a price of \$45,500. The appellant disclosed the subject property was advertised for sale by a realtor through the Multiple Listing Service. To document the sale, the appellant submitted the Multiple Listing Service sheet that disclosed a marketing time of 3 days and the Master Statement. 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 \$29,040. The subject's assessment reflects a market value of \$87,338 or \$64.03 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review noted the subject sold in June 2018 which is at least 2 ½ years prior to the January 1, 2021 assessment date and is too old of a sale to be valid evidence of value.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .73 of a mile from the subject property. The board of review reported the comparables have sites ranging in size from 7,140 to 8,500 square feet of land area and are improved with 1.5-story or 2-story dwellings of wood siding or aluminum siding exterior construction ranging in size from 1,305 to 1,468 square feet of living area. The dwellings were built in 1906 or 1916 and have basements. One comparable has central air conditioning. One comparable has a fireplace. Three comparables each have a garage ranging in size from 480 to 528 square feet of building area. The comparables sold from May to December 2020 for prices ranging from \$102,000 to \$142,900 or from \$78.16 to \$103.05 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The Board gave little weight to the subject's June 2018 sale due to the fact the sale occurred 30 months prior to the January 1, 2021 assessment date and was less likely to be reflective of market value.

The Board finds the best evidence of market value in the record to be the four comparable sales submitted by the board of review which sold proximate in time to the assessment date at issue. These comparables were also similar to the subject in location, year built and dwelling size. However, one comparable has central air conditioning and three comparables each have a garage which are not subject features, suggesting downward adjustments are necessary to make them more equivalent to the subject. The comparables sold from May to December 2020 for prices ranging from \$102,000 to \$142,900 or from \$78.16 to \$103.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$87,338 or \$64.03, including land, which falls below the range established by the best comparable sales in this record and is logical due to subject's lack of features such as central air conditioning and garages. Based on this record and after considering adjustments to the comparables for differences including features when compared to the subject, the Board finds the subject's estimated market value as

reflected by its assessment is supported and a reduction in the subject's assessment is not 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. 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: September 19, 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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