



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

APPELLANT: Jerome Sirt  
DOCKET NO.: 21-03619.001-R-1  
PARCEL NO.: 04-28-112-016

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:** \$4,279  
**IMPR.:** \$26,697  
**TOTAL:** \$30,976

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 1-story dwelling of wood siding exterior construction with 1,320 square feet of living area. The dwelling was constructed in 1950. Features of the home include a crawl space foundation, a fireplace and a 528 square foot garage. The property has a 5,920 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 August 2018 for a price of \$57,000. The appellant disclosed the subject property was advertised for sale by a realtor through the Multiple Listing Service for a period of 7 months. To document the sale, the appellant submitted the Settlement Statement along with a Listing History printout of the subject. 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 \$30,976. The subject's assessment reflects a market value of \$93,161 or \$70.58 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 August 2018 which is over 2 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 .67 of a mile from the subject property. The board of review reported the comparables have sites ranging in size from 8,000 to 9,750 square feet of land area and are improved with 1-story dwellings of wood siding or brick exterior construction ranging in size from 1,218 to 1,344 square feet of living area. The dwellings were built from 1954 to 1964 and have crawl space or concrete slab foundations. Two comparables have central air conditioning. One comparable has a fireplace. Each comparable has a garage ranging in size from 240 to 864 square feet of building area. The comparables sold from July 2020 to August 2021 for prices ranging from \$116,000 to \$160,000 or from \$89.29 to \$122.70 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 August 2018 sale due to the fact the sale occurred over 2 years prior to the January 1, 2021 assessment date and was less likely to be reflective of market value as of the assessment date at issue.

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 more proximate in time to the assessment date at issue. These comparables also were similar to the subject in location, year built and dwelling size. However, one comparable has central air conditioning and each comparable has a garage which are not subject features, suggesting downward adjustments are necessary to make them more equivalent to the subject. The comparables sold from July 2020 to August 2021 for prices ranging from \$116,000 to \$160,000 or from \$89.29 to \$122.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$93,161 or \$70.58 per square foot of living area, 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 a garage. Based on this record, the Board finds 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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