



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

APPELLANT: Jerome Sirt  
DOCKET NO.: 21-03620.001-R-1  
PARCEL NO.: 04-27-110-013

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:** \$7,083  
**IMPR.:** \$62,923  
**TOTAL:** \$70,006

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 2.5-story dwelling of wood siding exterior construction with 3,151 square feet of living area. The dwelling was constructed in 1921 and has an effective age of 1958.<sup>1</sup> Features of the home include a basement, central air conditioning, and a 528 square foot garage. The property has a 20,690 square foot site and is located in Zion, Waukegan 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 on August 31, 2020 for a price of \$75,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the subject was sold through a realtor and

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

was advertised for sale on the Multiple Listing Service for one month, and the sale was not due to foreclosure or by contract for deed. In support of the transaction, the appellant presented listing information for the subject, a copy of a Warranty Deed, and a copy of a settlement statement disclosing payment of realtors' commissions.

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 \$70,006. The subject's assessment reflects a market value of \$210,544 or \$66.82 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.79 of a mile from the subject. The parcels range in size from 7,920 to 9,330 square feet of land area and are improved with 2-story or 2.5-story homes of aluminum siding or stucco exterior construction ranging in size from 1,818 to 1,974 square feet of living area. The dwellings were built from 1904 to 1959. Each home has a basement and a garage ranging in size from 400 to 700 square feet of building area. Three homes each have central air conditioning and one home has three fireplaces. The comparables sold from March to November 2020 for prices ranging from \$145,000 to \$225,000 or from \$78.51 to \$123.76 per square foot of living area, including land.

The board of review submitted a brief contending that the subject was listed for sale on February 10, 2021 for a price of \$239,000. The board of review presented a listing information for the subject property describing "\$120,000 of improvements." As a result of this information, the board of review revised the subject's assessment for the 2021 tax year to reflect an effective age of 1958, an average condition, a new deck, and new living area converted from enclosed porches.

Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 appellant presented evidence of an August 2020 sale of the subject and the board of review presented a brief contending this sale is not reflective of the subject's market value as of the assessment date, together with four comparable sales, in support of their respective positions before the Board. The Board gave less weight to the subject's August 2020 sale. The board of review presented evidence demonstrating that the subject was renovated after this purchase with

new living area added and new improvements constructed, which were assessed for the 2021 tax year. Section 9-160 of the Property Tax Code permits revision of an assessment in non-general assessment years and provides in relevant as follows:

On or before June 1 in each year other than the general assessment year, in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in counties with 3,000,000 or more inhabitants, the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed.

Based on the evidence presented by the board of review, which was not refuted by the appellant in written rebuttal, the Board finds the August 2020 purchase price is not reflective of the subject's market value as of the assessment date.

The Board finds the best evidence of market value in the record to be the board of review's comparables, which have varying degrees of similarity to the subject in dwelling size, age, location, site size, and features. These comparables have smaller lots than the subject, are smaller dwellings than the subject with three comparables having older effective ages than the subject, and one comparable lacks central air conditioning that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$145,000 to \$225,000 or from \$78.51 to \$123.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$210,544 or \$66.82 per square foot of living area, including land, which is within the range established by the comparables in terms of total market value and below the range on a price per square foot basis. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is justified.

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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