



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

APPELLANT: Michael Sirotin  
DOCKET NO.: 21-03035.001-R-1  
PARCEL NO.: 15-08-407-006

The parties of record before the Property Tax Appeal Board are Michael Sirotin, 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:** \$ 30,331  
**IMPR.:** \$121,982  
**TOTAL:** \$152,313

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 two-story dwelling of wood siding and brick exterior construction with 2,442 square feet of living area. The dwelling was constructed in 1989 and is approximately 32 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 440 square foot garage. The property has a 10,880 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal<sup>1</sup> concerning the improvement; no dispute was raised concerning the land assessment. In support of this

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<sup>1</sup> As set forth in the Property Tax Code, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180). While equity comparable #1 includes data on a November 2019 sale price of that property and the sale is mentioned in the brief filed by counsel, "comparable sales" was not marked as a basis of this appeal. Furthermore, comparable sales evidence should include "documentation of not

argument, the appellant submitted information on four equity comparables located within .31 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were either 28 or 32 years old. Each comparable contains 2,442 square feet of living area. Features include a basement, central air conditioning and a 440 square foot garage. Three of the comparables each have a fireplace. Although not shown in the Section V grid analysis, in a second spreadsheet, appellant's counsel depicts that the subject and each of the comparables have a finished recreation room in the basement. The comparables have improvement assessments ranging from \$91,923 to \$97,215 or from \$37.64 to \$39.81 per square foot of living area.

As noted in footnote #1, comparable #1 reportedly sold in November 2019 for \$365,000 or for \$149.47 per square foot of living area, including land.

Based on the foregoing equity evidence, the appellant requested a reduced improvement assessment of \$94,596 or \$38.74 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,313. The subject property has an improvement assessment of \$121,982 or \$49.95 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within .22 of a mile from the subject. The comparables consist of two-story dwellings of wood siding or wood siding and brick exterior construction that were 28 to 32 years old. Each comparable contains 2,442 square feet of living area. Features include a basement, three of which have finished area. Additional amenities include central air conditioning and a 440 square foot garage. Three of the comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$120,850 to \$128,666 or from \$49.49 to \$52.69 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.” (86 Ill.Admin.Code Sec. 1910.65(c)(4)).

The parties submitted a total of nine equity comparables that are similar to the subject in location, age, dwelling size and several features. The comparables have improvement assessments that range from \$91,923 to \$128,666 or from \$37.64 to \$52.69 per square foot of living area. The subject's improvement assessment of \$121,982 or \$49.95 per square foot of living area falls within the range established by the comparables in this record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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:

July 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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