



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

APPELLANT: Boris Khalfin  
DOCKET NO.: 23-02666.001-R-1  
PARCEL NO.: 15-07-209-050

The parties of record before the Property Tax Appeal Board are Boris Khalfin, 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:** \$31,643  
**IMPR.:** \$156,719  
**TOTAL:** \$188,362

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 2023 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 frame exterior construction with 3,380 square feet of living area. The dwelling was built in 1994 and is approximately 29 years old. Features of the home include a partially finished basement, central air conditioning, one fireplace, and a 520 square foot garage. The property has an approximately 10,454 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located in the subject's assessment neighborhood and within 0.17 of a mile from the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,109 to 3,788 square feet of living area. The homes range from 26 to 30 years old. The comparables each have a basement, two of which have finished

area. Each comparable has central air conditioning, either one or three fireplaces, and a garage that ranges in size from 630 to 711 square feet of building area. Comparable #3 also features a hot tub. The comparables have improvement assessments ranging from \$126,579 to \$170,086 or from \$40.71 to \$45.76 per square foot of living area.

Additional evidence provided by the appellant included a Lack of Uniformity Report, photographs and property record cards for the subject and comparables, and a map depicting the location of the comparables relative to the subject. Based on this evidence, the appellant requested a reduced improvement assessment of \$147,140 or \$43.53 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 \$188,362. The subject property has an improvement assessment of \$156,719 or \$46.37 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that are located in the subject's assessment neighborhood and within 0.12 of a mile from the subject. The comparables are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 3,273 to 3,478 square feet of living area. The homes were built from 1993 to 1995 and thus would range from 28 to 30 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 600 to 728 square feet of building area. The comparables have improvement assessments ranging from \$157,033 to \$169,806 or from \$47.83 to \$48.82 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 appellant 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.

The parties submitted a total of seven suggested equity comparables to support their respective positions. The Board gives less weight to the appellant's comparables #1, #2, and #4 as well as board of review comparable #3 due their lack of basement finish or dissimilar dwelling size when compared to the subject. The Board also gives diminished weight to the appellant's comparable #3 which has a substantially lower improvement assessment than the other comparables in this record, thus making this comparable an outlier.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are overall more similar to the subject in location, design, age, dwelling size, and features. These comparables have improvement assessments of \$157,033 and \$157,184 or

\$47.83 and \$48.02 per square foot of living area. The subject's improvement assessment of \$156,719 or \$46.37 per square foot of living area falls below the two best comparables in this record. Based on this evidence and after considering adjustments to the two best comparables for differences from the subject property, 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: \_\_\_\_\_

January 21, 2025



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Boris Khalfin, by attorney:  
Anthony DeFrenza  
Law Office of DeFrenza & Mosconi PC  
425 Huehl Road  
Bldg. 13A  
Northbrook, IL 60062

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085