



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

APPELLANT: Mark Jaskulski  
DOCKET NO.: 20-24252.001-R-1  
PARCEL NO.: 22-24-204-010-0000

The parties of record before the Property Tax Appeal Board are Mark Jaskulski, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. in Chicago; and the Cook 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 **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$14,362  
**IMPR.:** \$59,994  
**TOTAL:** \$74,356

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 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 masonry exterior construction with 5,633 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 4-car garage. The property has a 52,228 square foot site and is located in Lemont, Lemont Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted five equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-09, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 5,288 to 5,674 square feet of living area. The dwellings range in age from 29 to 39 years old. Each comparable has a basement, central air conditioning, two to four fireplaces and either a 3-car or 3.5-car garage. The comparables have improvement

assessments that range from \$40,805 to \$46,618 or from \$7.57 to \$8.22 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$45,739 or \$8.12 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 \$74,356. The subject property has an improvement assessment of \$59,994 or \$10.65 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with class 2-09, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 5,160 to 9,567 square feet of living area. The dwellings are 16 and 19 years old. Each comparable has a basement, two with finished area, central air conditioning, two to four fireplaces and either a 3-car or a 4-car garage. The comparables have improvement assessments that range from \$58,196 to \$112,484 or from \$11.28 to \$13.04 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.

The parties submitted nine equity comparables for the Board's consideration. The Board finds none of the comparables were truly similar to the subject. The Board finds the appellant's comparables are most similar in dwelling size but have considerably older in dwelling age and have a smaller garage when compared to the subject. The Board finds the board of review comparables are most similar in age but three of the four comparables are significantly larger dwelling size. Nonetheless, the Board has given less weight to board of review comparables #2, #3 and #4 due to their large dwelling sizes.

The Board has given most weight to the appellant's comparables along with board of review comparable #1. The Board finds these comparables are most similar to the subject in dwelling size, although the appellant's comparables are considerably older, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these six comparables submitted were sufficiently similar to the subject, the Board finds that all of the comparables had improvement assessments that ranged from \$40,805 to \$58,196 or from \$7.57 to \$11.28 per square foot of living area. The subject's improvement assessment of \$59,994 or \$10.65 per square foot of living area falls above the range established by the comparables in this record in terms of total improvement assessment but within the range on a per square foot basis. The subject's higher total improvement assessment appears to be

logical given its superior age and features. Based on this record, 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:

May 21, 2024



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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