



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

APPELLANT: Fred Jaklic  
DOCKET NO.: 21-50989.001-R-1  
PARCEL NO.: 18-03-128-046-0000

The parties of record before the Property Tax Appeal Board are Fred Jaklic, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$2,581  
**IMPR.:** \$10,319  
**TOTAL:** \$12,900

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 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-story dwelling of masonry exterior construction with 1,370 square feet of living area. The dwelling is approximately 72 years old and features an unfinished basement. The property has an approximately 4,130 square foot site and is located in Brookfield, Lyons Township, Cook County. The subject is classified as a class 2-05 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 information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-05 dwellings of masonry exterior construction each with 1,164 square feet of living area. The homes are either 71 or 73 years old. Each comparable has an unfinished basement and from a 1-car to a 2-car garage. Three comparables have central air

conditioning. The comparables have improvement assessments ranging from \$19,142 to \$19,896 or from \$16.45 to \$17.09 per square foot of living area.

The appellant also submitted written comments describing the subject property has been vacant for a number of years and that the property was deemed uninhabitable by the Village of Brookfield. In support of these assertions, the appellant submitted photographic documentation depicting the Village of Brookfield's posted notice on the front of the subject property stating "no entry allowed" as the property is unfit for human occupancy. To document the interior deficiencies, the appellant submitted photographs described as the interior of the subject which depict large amounts of chipping/peeling paint, original bathroom fixtures and electrical issues. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$10,319 or \$7.53 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 \$22,008. The subject property has an improvement assessment of \$19,427 or \$14.18 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 in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-05 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,300 to 1,368 square feet of living area. The homes range in age from 66 to 76 years old. Each comparable has a basement with one having finished area. Two dwellings have central air conditioning and each comparable has from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$18,957 to \$19,667 or from \$14.18 to \$14.61 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued the board of review failed to address any of the condition issues raised and documented by the appellant nor the fact that the subject property is unfit for human occupancy based on the Village of Brookfield's inspection of the property.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration and the appellant also submitted unrefuted documentation establishing the subject property is vacant and not fit for human occupancy according to the Village of Brookfield.

The parties' comparables have improvement assessments ranging from \$18,957 to \$19,896 or from \$14.18 to \$17.09 per square foot of living area. The subject has an improvement

assessment of \$19,427 or \$14.18 per square foot of living area which falls within the range established by the comparables submitted into the record. However, the record did not disclose that any of the comparables submitted by the parties to be vacant or uninhabitable like the subject. Furthermore, the board of review did not refute the appellant's contention with respect to the condition of the subject property. Therefore, after taking into consideration the condition of the subject property, relative to both parties' comparables, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the request, 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

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 16, 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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