



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

APPELLANT: Fred Jaklic
DOCKET NO.: 22-58408.001-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 the 2021 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge the assessment for the 2022 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 three equity comparables located in the same assessment neighborhood code and same street and town as the subject property. The comparables are improved with 2-story class 2-05 dwellings of brick exterior construction each with 1,164 square feet of living area that are either 74 or 76 years old. Each comparable has a basement and a 1-car or a 2-car garage. 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 a copy of the Board's 2021 favorable decision and interior and exterior photographs of the subject. The Board finds in the subject's prior favorable decision, Docket Number 21-50989.001-R-1, the appellant asserted the subject property had been vacant for a number of years and was deemed uninhabitable by the Village of Brookfield. Photographs submitted by the appellant depict interior deferred maintenance and the exterior photographs include a notice from the Village of Brookfield posted on the exterior of the subject indicating the "structure unfit for human occupancy" and "no entry allowed." 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 different assessment neighborhood codes and in either Hinsdale or Western Springs in contrast to the subject's Brookfield location. The comparables are improved with 2-story class 2-05 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,233 to 1,554 square feet of living area. The homes range in age from 69 to 79 years old. Each comparable has a basement and a 1-car or a 2-car garage. One dwelling has central air conditioning and three properties each have one fireplace. The comparables have improvement assessments ranging from \$27,866 to \$36,701 or from \$22.60 to \$23.62 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The parties submitted seven 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 Board gives less weight to the board of review's comparables which are located outside of the subject's neighborhood code and in different cities than the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are more similar to the subject in location, age, design and dwelling size. However, each of these best comparables has central air conditioning and a garage amenity, unlike the subject,

suggesting downward adjustments are needed to make these properties more equivalent to the subject. These 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 subject's improvement assessment of \$19,427 or \$14.18 per square foot of living area falls within the range established by the best comparables in this record on an improvement assessment basis and below the range on a per square foot basis. However, the record did not disclose that any of the comparables submitted by the parties to be vacant or uninhabitable like the subject property. Furthermore, the board of review did not refute the appellant's depiction of the subject property as being uninhabitable. Therefore, after considering adjustments to the best comparables for differences from the subject, 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



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: October 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

Fred Jaklic
4508 Arthur Ave
Brookfield, IL 60513

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602