



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

APPELLANT: PAUL JURASITS  
DOCKET NO.: 23-21405.001-R-1  
PARCEL NO.: 22-27-302-040-0000

The parties of record before the Property Tax Appeal Board are PAUL JURASITS, the appellant(s); 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:** \$24,389  
**IMPR.:** \$28,500  
**TOTAL:** \$52,889

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 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 44,344 square foot parcel of land improved with a 24-year-old, two-story, frame and masonry, single-family dwelling containing 2,676 square feet of building area. Amenities include a full basement, two and one-half baths, air conditioning, a fireplace, and a two-car garage. The property is located in Lemont, Lemont Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity for the land and the improvement as the basis of the appeal. In support of this argument, the appellant submitted data on five suggested comparables located within one miles of the subject. These comparables are described as two-story, frame and masonry, single-family dwellings. They range: in age from 27 to 34 years; in size from 2,888 to 3,486 square feet of building area; and in improvement assessment from \$8.25 to \$9.98 per square foot of building area. These properties have full basements, air conditioning, one

fireplace, two and one-half or three baths, and a two-car garage. They range in land size from 40,162 to 55,356 square feet and have land assessments from \$1.54 to \$2.50 per square foot. The appellant also included a grid listing 15 properties along with the land size, land value, building size, building value, total value, classification, and construction.

In addition, the appellant submitted a county assessor form stating that the comparables have city water, sewer, curbs, gutters and city services while the subject, located on a busy highway has well and septic. The appellant also asserted that the front half acre of the property cannot be used because of the septic field.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$57,323 with an improvement assessment of \$28,500 or \$10.65 per square foot of building area and a land assessment of \$28,823 or \$.65 per square foot.

In support of the current assessment, the board of review submitted data on four suggested comparables located within one-quarter mile of the subject. These comparables are described as two-story, frame and masonry, single-family dwellings. They range: in age from 25 to 30 years; in size from 2,308 to 3,051 square feet of building area; and in improvement assessment from \$15.52 to \$19.22 per square foot of building area. Amenities include partial or full basements, from two to two and one-half baths, air conditioning, one fireplace, and two or three-car garages. The comparables ranged in land size from 14,185 to 20,028 square feet and have land assessments from \$.65 to \$1.54 per square foot.

In rebuttal, the appellant submitted a letter reiterating that the subject property is on well and septic and has not city services with the front half of the property all septic field. He argued that the board of review's comparables are located in a different subdivision from the subject that is more expensive as they have city water, sewer, curbs, cutters, and city services. He wrote that his main issue is with the land as the assessment has increased significantly from previous years. He asserted that the property next to his and was once owned by him is exactly the same as his land and that this property received a reduction in the land assessment. In support of this, the appellant submitted a county assessor certificate of error application noting the neighboring parcel number and its reduction. The appellant also submitted a blurry copy of a letter from the assessor's office granting this neighboring property a corrected value of \$344,190. No assessment breakdown for this property was included.

At hearing, the appellant, Paul Jurasits, testified that his main concern is the inequity of his land. He testified that he filed a certificate of error on the land but was told by the assessor that it would not be approved due to the pending PTAB case. Mr. Jurasits testified that all his neighbors received letters stating their land was incorrectly assessed, but he did not. He testified that the property next to his is the exact same size as his property and received a reduction, but he did not. He testified that the documentation he submitted show that his neighbor received a reduction. Mr. Jurasits reiterated that this property is identical to the subject. He asserted that this property is his land comparable. However, when pointing out which comparable this was, Mr. Jurasits could only point to his rebuttal evidence.

Mr. Jurasits testified that all the comparables are located in subdivisions that have curbs, gutters, and city services, but that his property, located in unincorporated Lemont, does not have those

amenities. He also testified that his front yard is not usable as the septic system is located in this area.

The board of review's representative, Shaina Howell, argued that the appellant's land evidence was submitted in rebuttal and objected to any discussion or argument based on the land. This objection was overruled as the appellant did seek a reduction in the land on the petition. Ms. Howell then rested on the evidence previously submitted.

### **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 best evidence of assessment equity for the improvement to be the appellant's comparables #3 and #4 and the board of review's comparables. These comparables are all similar in design, construction, age, amenities and are the closest in improvement size to the subject. These comparables had improvement assessments ranging from \$9.00 to \$19.22 per square foot of building area. In comparison the subject's improvement assessment of \$10.65 per square foot of building area is within the range of the best comparables in this record.

As to the land, the Board finds the best evidence of assessment equity to be all the comparables submitted by the parties in their case in chief. These comparables had land assessments from \$.65 to \$2.50 per square foot of land. The subject has a land assessment of \$.65 per square foot which is within the range of the comparables. Although the appellant argued that the property next to the subject is identical to the subject and received a reduction the appellant submitted this evidence in rebuttal. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence in rebuttal and, therefore, this comparable cannot be considered by the Board. 86 Ill.Admin.Code 1910.66 (c). Even if the appellant had submitted this documentation in his case in chief, the Board finds the appellant failed to include any assessment information that is needed to compare and adjust if necessary. However, the Board does find that the subject property is inferior to the comparables in that the comparables all have city water, sewer, and services and the subject's land assessment should be below these comparables to account for these inferior characteristics. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land is justified. The Board also finds the improvement is equitably assessed.

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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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 15, 2025

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Clerk of the Property Tax Appeal Board

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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