



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

APPELLANT: Fred Jaklic
DOCKET NO.: 23-55963.001-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: \$2,994
IMPR.: \$10,319
TOTAL: \$13,313

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 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 vacant 2-story dwelling of masonry exterior construction with 1,370 square feet of living area and includes an unfinished basement. The dwelling was built in 1949 and is approximately 74 years old. 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 both the land and 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 as the subject property. The comparable parcels have 3,300 or 4,130 square feet of land area and are improved with 2-story class 2-05 dwellings of brick exterior construction each with 1,164 square feet of living area that are 74 or 76 years old. Each comparable has a basement, central air

conditioning and from a 1-car to a 2-car garage. The comparables have land assessments of \$2,393 and \$2,994 or \$0.72 and \$0.73 per square foot of land area and improvement assessments ranging from \$23,006 to \$24,608 or from \$19.76 to \$21.14 per square foot of living area.

The appellant also submitted a copy of the Board's 2021 favorable decision, Docket Number 21-50989.001-R-1, along with interior and exterior photographs of the subject. The Board finds that in the 2021 favorable decision the appellant asserted the subject property had been vacant for a number of years and was deemed uninhabitable by the Village of Brookfield. For this 2023 appeal, photographs submitted by the appellant depict interior deferred maintenance and exterior photographs include a notice from the Village of Brookfield affixed to the subject indicating "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 \$27,999. The subject property has an improvement assessment of \$25,005 or \$18.25 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 and in the same block or within ¼ of a mile from the subject. The comparables have sites with 3,300 or 4,130 square feet of land area that are improved with 2-story class 2-05 dwellings of masonry exterior construction ranging in size from 1,272 to 1,360 square feet of living area. The homes range in age from 70 to 75 years old. Each comparable has a basement and a 2-car garage. Each of the properties have a condition listed as "deluxe." The comparables have land assessments of \$2,392 and \$2,994 or \$0.72 and 0.73 per square foot of land area and improvement assessments ranging from \$26,607 to \$28,005 or from \$19.71 to \$20.92 per square foot of living area.

The board of review also submitted a copy of the subject's 2021 favorable PTAB decision, Docket Number 21-50989.001-R-1. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant contended the subject property is dilapidated, in total disrepair and requires significant rehabbing to make it livable. The appellant reiterated the subject was deemed uninhabitable and declared unfit for occupancy by the Village, that the water is disconnected and the property is not occupied. The appellant further argued the "comparisons are all residential properties that all have been upgraded and remodeled over time and are occupied unlike this property." Lastly, the appellant asserted this Board granted a reduction for the 2021 tax year based on the same evidence submitted in this 2023 appeal.

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.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparable #1 and board of review comparables #2 and #4 which are less similar to the subject in site size. The Board finds appellant comparables #2 and #3 along with board of review comparables #1 and #3 are identical to the subject in site size. These best land comparables each have land assessments of \$2,994 or \$0.72 per square foot of land area. The subject property has a land assessment of \$2,994 or \$0.72 per square foot of land area which is identical to the best land comparables in the record. Therefore, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to the appellant's comparables and board of review comparables #2 and #4 which are less similar to the subject in age and/or dwelling size. The Board finds the best evidence of improvement assessment equity to be board of review comparables #1 and #3 which are identical or nearly identical to the subject in location, age, design and dwelling size. However, both of these comparables has a 2-car garage in contrast to the subject which lacks a garage. Furthermore, these two properties are reported by the board of review to have a "deluxe" condition in contrast to the subject which uninhabitable according to the Village of Brookfield, a fact that was not refuted by the board of review. These two best comparables have improvement assessments of \$27,005 and \$28,005 or \$20.27 and \$20.59 per square foot of living area, respectively. The subject's improvement assessment of \$25,005 or \$18.25 per square foot of living area falls below the two best comparables in this record. However, 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 improvement 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

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