FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: PAUL JURASITS
DOCKET NO.: 24-36703.001-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 2024 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 two-story, single-family dwelling of frame and masonry construction with 2,676 square feet of living area. Features of the dwelling include two and one-half baths, a full unfinished basement, and a two-car garage. The dwelling was constructed in 1998. The property has a 44,344 square foot site and is located in Lemont Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables. The appellant submitted an aerial photograph of comparable #1, assessor printouts with photographs regarding comparables #1, # 2,#3, #4, #5, #6, an illegible assessor's letter, and a copy of the appellant's board of review re-review request submittal form. The appellant contends that the subject is located on a busy highway with a well and septic system and no city services. The appellant characterized the six comparables as being superior due to being in a "subdivisions with city water, sewer, curbs, gutters and city services and paying less taxes per square foot." The appellant requested a reduction of both the subject's land and improvement assessments for a total assessment to $35,082.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $52,989. The subject has a total improvement assessment of $24,165 or $9.03 per square foot of living area. In support of the assessment, the board of review submitted four equity comparables.

In rebuttal, the appellant distinguished the board of review's comparables based on land size and proximity to subject. The appellant submitted printouts regarding four new land equity comparables. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, these four comparables cannot be considered by the Board. 86 Ill.Admin.Code 1910.66.

At hearing, the appellant testified that the subject is located in an unincorporated area of Lemont Township and has a septic tank. The appellant distinguished the board of review's comparables based on location and amenities. The appellant confirmed that one land comparable and five building improvement comparables were submitted with the appeal and four additional land comparables were submitted during the rebuttal period. The board of review objected to the four rebuttal comparables. The board of review's objection is sustained. The additional rebuttal comparables will not be included as evidence as they were not timely filed with the appeal and considered new evidence.

The appellant requested that Standing Order No.3 should not be applied and "is not fair due to equalization factor." The appellant confirmed that subject property has not been sold in the past three years and is an owner-occupied residence that was the subject matter of an appeal before the Board the prior year under docket number 23-21405.001-R-1. In that appeal, the Board rendered a decision lowering the assessment of the subject property to $52,889 based on a hearing decision. The tax years 2023 and 2024 are within the same general assessment period for residential property and the subject is owner occupied.

The board of review argued that the appellant has not submitted viable evidence to sustain an equity argument based on location of the subject and amenities and requested a reduction of the subject's assessment pursuant to Standing Order No.3 to a total assessment of $52,889.

Conclusion of Law

The facts of this appeal raise a contention of law specifically, whether the assessment of the subject property as established by the Board for tax year 2023 should be carried forward to the instant tax year pursuant to section 16-185 of the Property Tax Code. When a contention of law is raised, the burden of proof is a preponderance of the evidence. 5 ILCS 100/10-15. The Board finds the evidence submitted in the record did meet this burden of proof and a change in the subject's assessment is warranted.

The Board finds that the assessment as established by the Board for tax year 2023 should be carried forward to the instant tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code provides, in relevant part:

> If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's-length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185; see also Standing Order No. 3, Prop. Tax Appeal Bd. (issued October 2, 2023) ("[The Board] will enforce the literal interpretation and constitute the word 'shall' as a mandate on this Board by the General Assembly."). The Board takes official notice that it issued a decision lowering the subject's assessment for tax year 2023 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2023 and the instant tax year of 2024 are in the same general assessment period for Lemont Township, Cook County, Ill., Code of Ordinances ch. 74, art. II, div. 1, §§ 74-31(3) and 74-32(3) (2024). The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the appeal form and hearing testimony, which states that the subject is owner-occupied. The appellant testified that the subject was not sold in an arm's-length transaction after the Board's 2023 decision, or that the Board's 2023 decision was reversed or modified upon review. For these reasons, the Board finds that the evidence in the record proves, by a preponderance of the evidence, that the subject's assessment should be carried forward to the 2024 tax year, pursuant to section 16-185 of the Property Tax Code, plus the application of an equalization factor, if any.

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: __________ __________

C E R T I F I C A T I O N

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: September 15, 2026

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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