FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Fred Jaklic
DOCKET NO.: 24-57792.001-R-1
PARCEL NO.: 18-03-128-046-0000

The parties of record before the Property Tax Appeal Board are Fred Jaklic, the appellant(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:	$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 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 an approximately 77-year-old two-story dwelling of masonry construction with 1,370 square feet of living area. Features of the home include a full basement and 1.5 bathrooms. The property has a 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 contention of law of mandatory rollover as the basis of the appeal. The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 23-55963.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to $13,313 on the evidence submitted by the parties. The tax years 2023 and 2024 are within the same general assessment period for Lyons Township, however, the appellant disclosed that the subject property is not an owner-occupied residence.

The appellant also submitted a copy of the Board's 2023 favorable decision, Docket Number 23-57792.001-R-1, along with interior and exterior photographs of the subject. The Board finds that in the 2023 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 2024 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 $28,000. The subject property has an improvement assessment of $25,006 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 suggested equity comparables with varying degrees of similarity to the subject. However, the application of the mandatory rollover statute prevents a consideration of comparables submitted. Based on this evidence, the board of review requested that the 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 finds the best evidence of assessment equity to be board of review's comparable #1 and appellant's comparables #1, #2, #3, and #4. As for comparables that are not best evidence, board of review's comparables #2, #3, and #4 are located in a different town, Western Springs, and not Brookfield. Board of review's comparable #1 has a garage while the subject does not have a garage. are smaller than the subject property. The best comparables had improvement assessments that ranged from $20.41 to $22.34 per square foot of living area. The subject's improvement assessment of $18.25 per square foot of living area falls below the range established by the 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:

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: October 20, 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 9-215 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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