



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

APPELLANT: Frank Tubikanec  
DOCKET NO.: 07-27474.001-R-1  
PARCEL NO.: 04-33-307-013-0000

The parties of record before the Property Tax Appeal Board are Frank Tubikanec, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$14,502  
**IMPR.:** \$73,668  
**TOTAL:** \$88,170

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a seven-year old, two-story, masonry, single-family dwelling. It is situated on a 15,107 square foot lot. Features include two and one half-baths, three bedrooms, a partial, unfinished basement, one fireplace, central air conditioning, and an attached three and one-half car garage.

The appellant, via counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables, all located within the subject's neighborhood. The properties are improved with a two-story, frame or masonry, single-family dwelling. They range: in age from two to fifty-five years; in size from 4,113 to 4,705 square feet of living area; and in improvement assessment from \$15.24 to \$19.61 per square foot of living area. Amenities for the suggested comparable properties include three and one half or four and one-half-baths, a full, unfinished basement,

central air conditioning, one or two fireplaces, and a two or three-car garage. The appellant also submitted a partial survey as well as a 2008 board of review result notice. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The appellant also argued that the county incorrectly listed the subject's square footage of living area as 4,134 square feet. The appellant submitted an unsigned and undated, partial survey with square footage calculations indicating the correct square footage is 3,910 square feet of living area.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$85,393 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables located within the subject's neighborhood, two of which are located within a one-quarter mile radius of the subject. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from seven to eleven years; in size from 3,814 to 4,340 square feet of living area; and in improvement assessment from \$23.17 to \$25.40 per square foot of living area. Amenities for the properties include three full or three and one half-baths, four or five bedrooms, a partial or full, unfinished basement, one or two fireplaces, central air conditioning, and a three-car garage for three properties. Based on this evidence, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant stated: that the board of review did not address the appellant's square footage issue; that the board of review's comparables have more bedrooms, bathrooms and superior amenities; and that the board of review did not address the 2007 reductions for the appellants' comparables #2 and #3.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The first issue before the Board is the subject's square footage. The Board finds the appellant failed to submit sufficient evidence to establish that the subject contains 3,910 square feet of living area. The survey is a partial survey and is unsigned and undated. Additionally, it is not clear that this survey represents the subject property as there is no address or permanent index number identifying it as that of the subject property. Therefore, the Board finds that the subject contains 4,134 square feet of living area. This reflects an improvement assessment of \$20.66 per square foot of living area.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear

the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of seven comparable properties for the Board's consideration. The Board finds that comparable #1 submitted by the appellant as well as comparables #2 and #4 submitted by the board of review are most similar to the subject in improvement size, location, exterior construction and/or amenities. They are two-story, masonry, single-family dwellings containing between 4,004 and 4,241 square feet of living area, all of which are located in the subject's neighborhood. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from \$19.61 to \$24.81 per square foot of living area. The subject's improvement assessment at \$20.66 per square foot is within the range established by these comparables.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted based on the appellant's equity argument.

However, the Board finds the appellant also included evidence of the 2008 assessment for the subject property. This year is within the 2007 triennial assessment cycle that is the subject of this appeal. The Board finds that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979). Therefore, the Board finds that based upon the county board's 2008 assessment reduction, it is appropriate to reduce the appellant's 2007 assessment to \$88,170. Thereby, the Board finds that a reduction in the subject's assessment is warranted.

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.

*Donald R. Cuit*

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Chairman

*K. L. Fern*

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Member

*Frank A. Huff*

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Member

*Mario Morris*

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Member

*J. R.*

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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: August 28, 2012

*Allen Castrovillari*

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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 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 the subsequent year 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.

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.