



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

APPELLANT: Anton Skukan
DOCKET NO.: 22-47194.001-R-1
PARCEL NO.: 10-34-102-016-0000

The parties of record before the Property Tax Appeal Board are Anton Skukan, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** 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: \$7,630
IMPR.: \$41,922
TOTAL: \$49,552

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 2022 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 2-story dwelling of masonry construction with 2,550 square feet of living area which is approximately 59 years old. Features of the home include 1½ baths, a partial unfinished basement, central air conditioning, 1 fireplace, and a 1-car garage. The property has a 5,450 square foot site and is located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-78 property¹ under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this claim, the appellant submitted a grid with information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story, class 2-78 dwellings of masonry or frame and masonry

¹ Two or more story residence, up to 62 years old, ranging in size from 2,001 to 3,800 square feet of living area.

construction ranging in size from 2,788 to 3,261 square feet of living area and being either 38 or 58 years old. Each comparable features 2½ baths, a full or partial basement with undisclosed finished areas, central air conditioning, one fireplace, and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$43,314 to \$49,888 or from \$14.23 to \$15.88 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,552. The subject has an improvement assessment of \$41,922 or \$16.44 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on four comparable properties located within ¼ of a mile or within the same subarea as the subject, and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-78 dwellings of masonry construction ranging in size from 2,112 to 2,814 square feet of living area and ranging in age from 56 to 61 years old. Each comparable features from 2½ to 3½ baths, a full or partial basement (two of which are finished with recreation rooms), central air conditioning, and a 1-car or a 2-car garage. Three dwellings have a fireplace. The comparables have improvement assessments that range from \$35,086 to \$46,440 or from \$16.50 to \$17.57 per square foot of living area.

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables in support of their positions. The Board gave less weight to appellant's comparables #1 and #2, along with board of review comparable #2 due to their significantly differing dwelling sizes and/or newer age relative to the subject. The Board finds the remaining comparables to be overall most similar to the subject in location, design/class, dwelling size, age, and some features. The best equity comparables in the record have improvement assessments ranging from \$44,250 to \$46,440 or from \$15.79 to \$17.57 per square foot of living area. The subject's improvement assessment of \$41,922 or \$16.44 per square foot of living area falls within the range established by the most similar equity comparables in this record on a per square foot of living area basis and below the range in terms of overall improvement assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all

that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

After considering adjustments to the comparables for differences in some features when compared to the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported and, thus, no reduction in the subject's improvement 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. 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: _____

September 16, 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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