



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

APPELLANT: David Magallanes
DOCKET NO.: 20-47292.001-C-1 through 20-47292.004-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Magallanes, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-47292.001-C-1	19-12-403-003-0000	4,050	0	\$4,050
20-47292.002-C-1	19-12-403-004-0000	4,050	0	\$4,050
20-47292.003-C-1	19-12-403-005-0000	4,050	0	\$4,050
20-47292.004-C-1	19-12-403-006-0000	4,052	0	\$4,052

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 2020 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 is a 12,500 square foot parking lot located adjacent to a Class 2-12 mixed-use building. The property is located in Chicago, Lake Township, Cook County, and is classified as a class 5-90 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the subject should be assessed as a class 3-90 property as it meets all the legal requirements of a parking lot for the tenants that reside in the adjacent building. The appellant asserts that a 10% level of assessment should apply to the market value based on this previous class of 3-90 classification. To support this argument, the appellant testified that the parking lot is used by the tenants who reside in the building adjacent to the parking lot.

The board of review submitted its "Board of Review Notes on Appeal." The subject's total assessment based on the board of review's decision is \$40,505, which reflects a market value of \$12,381 using the Cook County Real Estate Classification Ordinance level of assessment for class 5 property of 25%.

At the hearing, the board of review moved for a motion to dismiss, stating that the appellant submitted a brief without using any citations. And since the appellant did not use any citations in the brief, the appeal should be dismissed. The board of review did not address the appellant's classification argument and submitted no evidence on this issue. The appellant reaffirmed that the subject property was misclassified. And the parking lot is used by the tenants who live in the adjacent property.

Conclusion of Law

The appellant also disputed the level of assessment of the subject property in part based upon a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin. Code §1910.63.

The Board finds that appellant did submit a proper brief and the board or review's motion to dismiss is not granted.

The Board finds the appellant has shown by a preponderance of the evidence that the subject meets the requirements of a class 3 real estate and should be assessed at the level of assessment for that classification. The Board further finds that the board of review did not submit any evidence to refute the appellant's evidence. Since market value has been established, the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10% shall apply.

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: _____

December 23, 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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