



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

APPELLANT: Hector Magnanao
DOCKET NO.: 21-30895.001-R-1
PARCEL NO.: 09-23-406-068-0000

The parties of record before the Property Tax Appeal Board are Hector Magnanao, the appellant(s), by attorney Amy C. Floyd, Attorney at Law 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: \$4,620
IMPR.: \$24,232
TOTAL: \$28,852

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 2021 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 improved with a single-family, multi-level¹ dwelling of frame-and-masonry construction containing 1,653 square feet of living area. As of the instant lien date the subject was approximately 53 years old. The home has a partial formal recreation room basement, air conditioning, and a two-car garage. The subject has a 5,133 square foot site and is in Niles, Maine Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

^{1 1} The parties agree that the subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance. Appellant indicates in its grid that the subject has "4 or more" stories while the BOR indicates the subject is multi-level. The PTAB will take judicial notice that the Cook County Real Property Assessment Classification Ordinance defines a class 2-34 property as "Split level residence with a lower level below grade (ground level) all ages, all sizes [.]"

Appellant's appeal is based on assessment equity, and Appellant submitted information on four suggested comparable dwellings. With respect to number of stories they are all described as "4 or more[.]" One is frame-and-masonry construction; two are frame; one is masonry. Three lack air conditioning. As of the lien date, Appellant's comparables ages range from 46 to 60 years old. Appellant's comparables range in size from 1,405 to 1,571 square feet of living area and improvement assessments from \$9.18 to \$12.19 per square foot of living area. Each comparable has the same neighborhood code as the subject property, with no further evidence of proximity to the subject provided for the suggested comparables.

The Cook County Board of Review (BOR) submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$28,852 was disclosed. The subject has a total improvement assessment of \$24,233 or \$14.66 per square foot of living area.

The BOR submitted four equity comparables in support of its final assessment. The properties are described as multi-level dwellings, all located on the same block as the subject. All four BOR comparables share the same neighborhood code as the subject. All are masonry construction. Two have air conditioning. As of the lien date the BOR comparables are all 54 years old. The comparables range from 1,563 to 1,599 square feet of building area and have improvement assessments from \$14.59 to \$18.49 per square foot of building area.

Conclusions of Law

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

After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the best evidence of assessment equity to be the four BOR comparables. These comparables are similar to the subject's improvement size. These comparables are within one year of the subject's age. All four comparables are on the same block as the subject.

These comparables have improvement assessments that range from \$14.59 to \$18.49 per square foot of living area. The subject's improvement assessment of \$14.66 per square foot of living area is below the range established by the best comparables in this record.

Based on this record, the Board finds Appellant did **not** demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is **not** 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: _____

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: March 18, 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

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