



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

APPELLANT: Neftali Marcano  
DOCKET NO.: 22-33635.001-R-1  
PARCEL NO.: 12-25-116-026-0000

The parties of record before the Property Tax Appeal Board are Neftali Marcano, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit, 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:** \$5,370  
**IMPR.:** \$21,576  
**TOTAL:** \$26,946

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 1.5-story dwelling of masonry exterior construction with 1,165 square feet of living area and which is approximately 91 years old. Features include a full basement, a bathroom, and a two-car garage. The property has a 3,978 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located in the same neighborhood code as the subject and from .1 to .7 of a mile from the subject. The comparables consist of class 2-03 1.5-story dwellings of masonry or frame and masonry exterior construction which are 80 to 93 years old. The dwellings range in size from 1,165 to 1,542 square feet of living area. Five dwellings have full or partial basements and

comparable #3 has a concrete slab foundation. Two homes have central air conditioning. The homes have 1, 1½ or 2½ bathrooms, and each comparable has from a one-car to a three-car garage. Two comparables have one and two fireplaces, respectively. The comparables have improvement assessments ranging from \$18,842 to \$24,088 or from \$15.62 to \$16.62 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$18,829 or \$16.16 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 \$26,946. The subject property has an improvement assessment of \$21,576 or \$18.52 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject and ¼ of a mile from the subject. The comparables consist of class 2-03 1.5-story dwellings of masonry exterior construction which are 93 or 94 years old. The dwellings range in size from 1,142 to 1,167 square feet of living area. Each comparable has a full or partial basement, 1 or 1½ bathrooms, and a one-car or a two-car garage. Two comparables each have central air conditioning. The properties have improvement assessments ranging from \$24,816 to \$26,832 or from \$21.26 to \$23.50 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 ten suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #5, due to substantial differences in dwelling size of approximately 14% to 32% when compared to the subject and other comparables in the record.

The Board finds the best evidence of assessment equity in the record consists of appellant's comparable #6 along with the board of review comparables, which are each relatively similar to the subject in location, age, design, dwelling size, and some features. These best comparables necessitate adjustments to account for differences in bathroom count, and/or garage capacity when compared to the subject. Two comparables necessitate downward adjustments for air conditioning which is not a feature of the subject. The best comparables have improvement assessments ranging from \$18,842 to \$26,832 or from \$16.17 to \$23.50 per square foot of living area. The subject's improvement assessment of \$21,576 or \$18.52 per square foot of living area is within the range of the best comparables both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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: \_\_\_\_\_

August 19, 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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