



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

APPELLANT: Margarito Magdaleno
DOCKET NO.: 22-42534.001-R-1
PARCEL NO.: 10-16-303-062-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Margarito Magdaleno, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB 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: \$7,535
IMPR.: \$35,464
TOTAL: \$42,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed a Cook County Board of Review decision 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

A two-story, 1904 square feet residence of frame and masonry construction situated on a 5,796 square feet lot in Skokie, Niles Township, Cook County comprises the subject property. The 50-year-old dwelling, a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance, contains 2.5 bathrooms, central air conditioning, a fireplace, a partial basement, and an attached two-car garage.

Contending the \$35,464 subject improvement assessment is inequitable, the appellant requests the Property Tax Appeal Board reduce the assessment to \$17.28 per improvement square foot. To support this argument, the appellant selected four class 2-07 properties within 1.3 miles of the subject as assessment benchmarks. The appellant's suggested comparables all included air conditioning, a 1.5- to two-car garage, and 1.5 to 2.5 bathrooms. These properties varied in size

from 1,868 to 1,988 square feet in improvement space and \$16.28 to \$17.88 per square foot in improvement assessment.

In response, the county board of review indicated in its “Board of Review Notes on Appeal” that the improvement assessment of \$35,465 (\$18.63 per living square foot) was appropriate. As support, the board of review introduced into evidence four frame-and-masonry properties as equity comparables. The board of review’s selections all included air conditioning, no fireplace, a full or partial basement, and 1.5 to 2.5 bathrooms. The comparator improvements ranged from 1,694 to 1,720 square feet in size and from \$19.66 to \$20.26 per improvement square foot in assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When an appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of assessment documentation for the 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

In this record, the properties most similar to the subject improvement are appellant comparables #2 and #3 and board of review comparable #3. While appellant comparables #2 and #3 were both over a half mile away from the subject property, they exactly matched the subject in air conditioning presence and garage and basement size. Both appellant comparables had one fewer full bathroom and slightly less square footage than the subject. By contrast, board of review comparable #3 was identical to the subject in bathroom count, basement and garage size, and air conditioning inclusion. The similarities end there, however, as board of review comparable #3 was nearly 200 square feet smaller than, and of unknown proximity to, the subject improvement. As the comparators in the record that best resemble the subject improvement, these properties circumscribe the range of equitable improvement assessments for the subject between \$17.26 and \$19.91 per living square foot. Because the subject improvement assessment rate of \$18.63 falls inside this range, PTAB finds the appellant did not demonstrate by clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof is 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: _____

October 21, 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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