



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

APPELLANT: Margarito Magdaleno
DOCKET NO.: 23-44465.001-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 **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:

LAND: \$7,535
IMPR.: \$32,939
TOTAL: \$40,474

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from 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 2023 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 parcel in Skokie, Niles Township, Cook County comprises the subject property. The 51-year-old class 2-07 dwelling contains 2.5 bathrooms, central air conditioning, a fireplace, a partial basement, and an attached two-car garage.

Arguing the \$35,464 subject improvement assessment is inequitably high, the appellant requests the Property Tax Appeal Board lower the assessment to \$17.46 per living square foot. To justify this reduction, the appellant proposed four class 2-07 properties within 1.3 miles of the subject as assessment benchmarks. These suggested comparables all featured air conditioning, a two-car garage, at least 1.5 bathrooms, and a full or partial basement. The appellant's selections had between 1,726 and 1,988 in improvement area and between \$16.97 and \$17.88 per improvement square foot in assessment.

The county board of review responded in its “Board of Review Notes on Appeal” that the \$18.62 subject improvement assessment was proper for an improvement assessment of \$35,465.¹ In defense of the \$42,999 total subject assessment, the board of review placed four two-story properties into evidence as equity comparables. These properties all included a two-car garage, air conditioning, a partial or full basement, and at least 1.5 bathrooms. One property was a quarter mile away from the subject, and one property contained a fireplace. The board of review’s selections ranged from 1,709 to 1,997 square feet in improvement size and from \$18.85 to \$20.87 per square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; 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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved 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 criminal conviction. 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 at least 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.

Of the parties’ submissions, appellant comparables #2 through #4 best resemble the subject improvement and therefore provide the best evidence of assessment equity. Appellant comparables #2 and #3 both exactly matched the subject improvement’s garage size and air conditioning inclusion. These two properties also differed from the subject building by up to 10 square feet and 10 years of building age. On the other hand, appellant comparable #4 was further and larger than the subject. While this comparable is listed as 1.3 miles away from the property, PTAB finds this comparable more similar to the subject than any of the board of review’s suggested comparators because the board of review did not supply proximity information on three of its comparables, and the only board of review selection within a quarter mile of the subject contained nearly 200 square feet fewer than the subject improvement. As such, PTAB finds the subject improvement would be equitably assessed anywhere between \$17.26 and \$17.88 per living square foot. Because the subject’s \$18.63 per square foot improvement assessment exceeds the high end of this range, PTAB concludes the appellant proved by clear

¹ The county board of review supplied an improvement assessment that differed from the appellant’s improvement assessment by one dollar. PTAB considers this discrepancy immaterial.

and convincing evidence that the subject was inequitably assessed and a reduction to \$17.30 per improvement square foot for a total subject improvement assessment of \$40,474 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Margarito Magdaleno, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602