



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

APPELLANT: Curtis Brown
DOCKET NO.: 22-36001.001-R-1
PARCEL NO.: 16-23-201-029-0000

The parties of record before the Property Tax Appeal Board are Curtis Brown, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:

LAND: \$770
IMPR.: \$0
TOTAL: \$770

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 4,125 square foot vacant lot in West Chicago Township, Chicago, Cook County. The subject is classified as 1-00 under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of appeal. In support of its market value argument, the appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on June 28, 2021, for \$7,700 or \$1.87 per square foot. The appellant indicates that the sale did not occur between family members or related companies, was sold through a realtor and was listed on the multiple listing service (MLS) for 478 days. The appellant submitted a copy of the quit claim deed, the Illinois Real Estate Transfer Declaration and a print-out of the MLS listing showing that it was listed from February 24, 2020, to June 15, 2021. Based on this evidence, the appellant requests and assessed value of \$770.

The board of review submitted its “Board of Review Notes on Appeal” stating the total valuation assessment for the subject property as \$4,846. The valuation assessment reflects a market value of \$48,460 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class one properties, or \$11.75 per square foot.

The Board conducted a hearing on the appellant’s petition by teleconference on August 27, 2026. The appellant was represented by attorney Jessica Hill-Magiera and the board of review was represented by Mario Casciaro and John Lartz. Mr. Casciaro argued that the sale of the subject property did not represent the market value because it was purchased with a quick claim deed, there were delinquent taxes owed on the property and the parties were not represented by attorneys. Ms. Hill-Magiera argued that all the elements of an arms-length transaction are present and the board of review provided no evidence that the sale was made under duress.

Conclusion of Law

The appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant *did meet* this burden of proof.

The Board finds that the best evidence of market value to be the June 28, 2021, sale of the subject property for a price of \$7,700. The sale did not occur between family members or related companies, and the property was listed on the MLS for sixteen months. There is no evidence in the record, nor was any evidence offered in the hearing, regarding delinquent taxes owed on the property. Based on this record the Board finds that the subject property had a market value of \$7,700. The Board finds that the market value established by the purchase price is below the assessment and therefore a reduction in the subject’s assessment *is* appropriate.

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 20, 2026



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 9-215 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

Curtis Brown, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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