



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

APPELLANT: Adriana Capistran 3002 S Christiana Llc
DOCKET NO.: 22-36006.001-R-1
PARCEL NO.: 16-26-428-025-0000

The parties of record before the Property Tax Appeal Board are Adriana Capistran 3002 S Christiana Llc, 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: \$16,406
IMPR.: \$43,313
TOTAL: \$59,719

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 two-story building of masonry construction, approximately 115 years-old, containing 1,788 square feet of building area on a 4,500 square foot site in West Chicago Township, Chicago, Cook County. The subject is classified as 5-22¹ under the Cook County Real Property Assessment Classification Ordinance. Features of the property include a slab foundation and a full bathroom.

The appellant contends overvaluation as the basis for appeal and provides evidence of the recent sale of the subject property and information on three comparable sales. In support of the recent sale argument, appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on January 21, 2022, for \$110,000 or \$61.52

¹ The appellant lists the subject as having a 2-11 classification while the county lists the subject as 5-22. The Board will use the official county classification of 5-22 which has a 25% level of assessment.

per square foot. The appellant indicates that the sale did not occur between family members or related companies, the seller was the Cook County Land Bank Authority and was advertised in a local paper for an unknown period of time. The appellant submitted a copy of the closing statement showing fees paid to buyer's and seller's attorneys and a copy of the Illinois Real Estate Transfer Declaration. The declaration discloses that this will not be the buyer's principal residence, that it is a residential and commercial building and that it was advertised for sale.

In support of its comparable sales argument, the appellant presents information on three sales comparables with various degrees of similarity with the subject property. The comparable properties are two-story buildings of frame construction, ranging in age from 115 to 118 years-old and ranging in size from 1,752 to 1,918 square feet of living area. All have full basements. They range in distance to the subject property from 0.63 to 0.95 miles. The selected sales occurred from April 9, 2021, to January 21, 2022, for sale prices ranging from \$155,000 to \$247,000 or \$80.81 to \$140.98 per square feet of living area. Based on this evidence, the appellant is requesting an assessment amount of \$27,500.

The board of review submitted its "Board of Review Notes on Appeal" stating the total assessment for the subject property as \$104,827, corresponding to a market value of \$419,308 when applying the 25% Cook County Real Estate Classification Ordinance assessment for class 5 properties. No further evidence was submitted.

The Board conducted a hearing on the appellant's petition by teleconference on August 27, 2026. The appellant was represented by her attorney Jessica Hill-Magiera and the board of review was represented by Mario Casciaro and John Lartz. Mr. Casciaro criticized the appellant's sales comparables as being too distant in proximity to the subject property. He also argued that sale of the subject property was not an arms-length sale because the seller is a government entity. Ms. Hill-Magiera responded that the comparable sales are within a mile of the subject property and that the board of review offered no evidence that the sale was under duress.

Conclusion of Law

The taxpayer asserts assessment overvaluation based on the recent sale of the subject property and comparable sales. 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 satisfy* this burden of proof.

The Board finds the best evidence of market value is the appellant's sales comparables. The Board gives less weight to the sale of the subject due to doubts about the arm's-length nature of the sale. The subject was sold as part of the land bank program which calls into question whether the sale was under duress. These comparable properties have sales dates within nine months of the lien date and are similar to the subject in terms of construction, number of stories, square footage and age. The board of review submitted no competing sales comparables. The best evidence sales comparables have a sales price per square foot ranging from \$80.81 to \$140.98. In comparison, the subject property's market value as reflected by the assessment of \$419,308, or

\$219.41 per square foot, is above the range established by the best sales comparables in the record, After considering the comparables and making adjustments for pertinent factors, the Board finds the appellant **did** demonstrate by a preponderance of the evidence that the subject assessment exaggerated the property's market value and a reduction in the subject's assessment *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 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

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APPELLANT

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