



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

APPELLANT: Yaw Dwomoh  
DOCKET NO.: 19-37888.001-R-1  
PARCEL NO.: 25-15-118-041-0000

The parties of record before the Property Tax Appeal Board are Yaw Dwomoh, 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 **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:** \$2,930  
**IMPR.:** \$8,819  
**TOTAL:** \$11,749

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 2019 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 4,508 square foot parcel of land improved with a 96-year-old, two-story, masonry, multi-family dwelling, containing 2,500 square feet of living area. The property is located in Chicago, Hyde Park Township, Cook County and is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation as the basis of the appeal. In support of its overvaluation argument, appellant submitted sales information for five comparable properties that sold between January and August of 2019 for prices ranging between \$9.71 to \$23.56 per square foot of living area, including land. The comparable sales properties were two-story, multi-family dwellings, and contained between 2,122 and 2,688 square feet of living area. Appellant also submitted a copy of the board of review's February 29, 2020, written decision reflecting an assessed

valuation for the subject property of \$11,749. Based on this evidence, appellant requested a reduction in the subject property's assessment to \$4,247.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$11,749, with an improvement assessment of \$8,819. The subject's assessment reflects a market value of \$117,490, or \$47.00 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. In support of the current assessment, the board of review submitted four sales comparable properties. Each of the comparables were improved with a two-story, multi-family dwelling, of masonry construction. They ranged in living area square footage between 2,334 and 2,868 and sold between February 2016 and August 2019 for prices ranging between \$45.60 and \$71.12 per square foot of living area, including land.

In rebuttal, appellant asserts that the board of review admits to the validity of appellant's comparable sales by not disputing them. Also, appellant argued that the board of review's comparables were not similar to the subject for various reasons. In addition, appellant contends a median sale price/square foot should be applied by the Property Tax Appeal Board in determining the correctness of the current assessment.

### **Conclusion of Law**

The appellant contends 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 proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board rejects appellant's argument that the Board should use the median sale price per square foot of the best comparables in the record in ascertaining whether the subject is overvalued. First, this argument was only raised during rebuttal, and, therefore, the board of review was not granted an opportunity to challenge this argument. As such, this argument was not made timely. 86 Ill.Admin.Code §1910.66(c) ("Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence."). Second, assuming arguendo that this argument was made timely, appellant offers no evidence or testimony to support this premise. Instead, appellant has simply made conclusory statements that are not supported by the record and are not law. For example, appellant states, "Appellant submits that using a median price/SF analysis is more accurate, and is consistent with the preponderance of the evidence standard..." Arguments regarding the proper method of valuation are legal arguments. Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill.2d 1, 14 15 (1989); Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 226 Ill.2d 36, 51 (2007); Bd. of Review of County of Alexander v. Prop. Tax Appeal Bd., 304 Ill.App.3d 535, 538 (5th Dist. 1999). Appellant has not cited any legal authority in support of this legal argument. In short, appellant seeks to have the Board use a method of valuation that has no support in the record, no basis in law, and was not raised timely. On the contrary, courts have upheld the

Board's decisions based on a range of valuation figures the Board deems most suitable for comparison. Winnebago County Bd. Of Review v. Property Tax Appeal Bd., 313 Ill.App.3d 179. The Board declines the invitation and gives appellant's argument no weight.

The Board finds the best evidence of market value to be appellant's sales comparables #3 and #5 and the board of review's comparable #2. These properties sold between 2018 and 2019 for prices ranging between \$16.99 to \$47.02 per square foot of living area, including land. They were most similar to the subject property in living area square footage, had sale dates closest to the lien year at issue, and/or were closest to the subject property in proximity. The subject's current assessment of \$47.00 per square foot of living area, including land, reflects a market value within the market value established by the best comparables in this record. Based on this record, the Board finds appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

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.

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Chairman



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Member



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Member



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Member



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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: May 16, 2023



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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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