



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

APPELLANT: Kenneth O. Mogbo  
DOCKET NO.: 19-55624.001-R-1  
PARCEL NO.: 29-17-317-004-0000

The parties of record before the Property Tax Appeal Board are Kenneth O. Mogbo, the appellant, by 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:** \$539  
**IMPR.:** \$600  
**TOTAL:** \$1,139

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2018 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 one-story dwelling of frame exterior construction with 1,008 square feet of living area. The dwelling was built in 1912 is approximately 107 years old. Features of the home include a full unfinished basement and a 2-car garage. The property has an 8,225 square foot site and is located in Harvey, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

As a direct appeal from a favorable decision of the Property Tax Appeal Board, the appellant marked contention of law as the basis of the appeal, however, the appellant's brief and evidence depict overvaluation as the basis of this appeal. Moreover, as depicted in the board of review's evidence, the first year of the general assessment cycle for the subject property is 2017.

In support of the overvaluation argument, the appellant submitted information on three comparable sales that were located within the same neighborhood code as the subject and within .68 of a mile from the subject property. The comparables have lots ranging in size from 3,125 to 6,450 square feet of land area and were improved with similar one-story dwellings of either frame or masonry exterior construction. The comparable dwellings range in size from 900 to 1,056 square feet of living area that were built from 1915 to 1928. Each comparable is reported to have a basement. The comparables sold from February to June 2018 for prices ranging from \$4,000 to \$23,000 or from \$3.79 to \$25.16 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$672. The requested assessment would reflect a total market value of \$6,720 or \$6.67 per square foot of living area, land included, when applying the level of assessment for class 2-03 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,352. The subject's assessment reflects a market value of \$53,520 or \$53.10 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same neighborhood code as the subject and within ¼ of a mile from the subject property. Comparable #2 is the same property as the appellant's comparable #2. The comparable parcels range in size from 2,813 to 6,450 square feet of land area which are improved with a similar class 2-03 one-story dwellings of either masonry or frame exterior construction. The dwellings range in size from 1,056 to 1,578 square feet of living area and range in age from 55 to 97 years old. The comparables each have a basement, one with finished area. Three comparables each have either a 1-car or a 2-car garage. The comparables sold from November 2016 to February 2018 for prices ranging from \$3,173 to \$13,000 or from \$3.00 to \$12.26 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the board of review comparables #1, #3 and #4 should be given less weight due to their remote sales occurring in 2016 and 2017.

### **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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to both parties. The Board has given reduced weight to board of review comparables #1, #3 and #4 which sold in

either 2016 or 2017, which are more remote in time to the valuation date at issue of January 1, 2019 assessment date than other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables which includes the common comparable. These comparables present varying degrees of similarity to the subject and sold from February to June 2018 for prices ranging from \$4,000 to \$23,000 or from \$3.79 to \$25.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$53,520 or \$53.10 per square foot of living area, including land, which is above the range of the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to these comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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.



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:

May 21, 2024



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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