



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

APPELLANT: Anthony O. Uwajeh
DOCKET NO.: 20-36602.001-R-1
PARCEL NO.: 29-11-201-051-0000

The parties of record before the Property Tax Appeal Board are Anthony O. Uwajeh, 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: \$1,845
IMPR.: \$2,155
TOTAL: \$4,000

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 2020 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 is improved with a one-story dwelling of frame and masonry exterior containing 1,017 square feet of living area. The dwelling was constructed in 1957 and is approximately 63 years old. Features of the property include a slab foundation, one bathroom, and a detached two-car garage. The property has a 4,920 square foot site located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales composed of one-story dwellings that ranged in size from 925 to 1,114 square feet of living area. The homes were built from 1949 to 1957. None of the comparables have a basement. Each comparable has one bathroom and a detached two-car garage. Two comparables have central air conditioning. These properties have

sites that range in size from 4,920 to 8,525 square feet of land area. The comparables are located in Dolton from approximately .06 to .98 of a mile from the subject and have the same neighborhood code as the subject property. The sales occurred from May 2019 to October 2020 for prices ranging from \$14,900 to \$49,000 or from \$16.11 to \$48.18 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$3,884.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,530. The subject's assessment reflects a market value of \$85,300 or \$83.87 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales composed of class 2-03 properties that are improved with one-story dwellings of masonry exterior construction that range in size from 1,017 to 1,207 square feet of living area. The dwellings are either 61 or 63 years old. Three comparables have either a full or partial basement with one having a formal recreation room, and one comparable has a slab foundation. Each property has one bathroom and from a 1.5-car to a 2.5-car garage. Two comparables have central air conditioning. The comparables have sites with either 4,920 or 5,904 square feet of land area. These properties have the same neighborhood code as the subject and are located from within the same block to ¼ of a mile from the subject. The sales occurred from March 2019 to December 2019 for prices ranging from \$120,000 to \$165,000 or from \$117.99 to \$136.70 per square foot of living area, including land.

In rebuttal appellant's counsel asserted that board of review comparable #1 was acceptable but was the only acceptable comparable with a higher price on a per square foot basis than the market value reflected by the subject's assessment. The appellant's counsel asserted the three remaining sales submitted by the board of review were not acceptable due to differences from the subject in foundation and/or size.

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 information on twelve comparable sales to support their respective positions. The Board gives less weight to board of review comparables #2, #3 and #4 due to differences from the subject dwelling in foundation, size, and/or having central air conditioning, a feature the subject does not have. The remaining comparables are similar to the subject in size, age, and features with the exception appellant's comparables #4 and #5 have central air conditioning, a feature the subject does not have, indicating these two properties would require downward or negative adjustments to make them more equivalent to the subject property for this

feature. The appellant's comparables sold for price ranging \$14,900 to \$49,000 or from \$16.11 to \$48.18 per square foot of living area, including land. The only comparable submitted by the board of review that was similar to the subject in most respects sold for a price of \$120,000 or \$117.99 per square foot of living area, including land, which is significantly above the similar sales provided by the appellant, with no explanation for this deviation. Due to the seeming outlier nature of board of review comparable sale #1 in relation to the comparables provided by the appellant, less weight is given this sale. The subject's assessment reflects a market value of \$85,300 or \$83.87 per square foot of living area, including land, which is above the range established by the appellant's comparable sales and is below board of review comparable sale #1, which appears to be an outlier. Based on this evidence the Board finds 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: _____

August 20, 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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