FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joel Ayamolowo
DOCKET NO.: 20-50043.001-R-1
PARCEL NO.: 31-26-313-036-0000

The parties of record before the Property Tax Appeal Board are Joel Ayamolowo, 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:	$1,663
IMPR.:	$2,006
TOTAL:	$3,669

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2023 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 a 49-year-old two-story residence of frame and masonry construction. It contains 1,224 square feet of living area. Additional features include a full unfinished basement, central air conditioning, and three bedrooms. The subject is situated on a 1,512-square-foot site in Richton Park within Rich Township, Cook County, Illinois. Under the Cook County Real Property Assessment Classification Ordinance, the property is classified as Class 2-95. The appellant reports that the property is not owner occupied.

The appellant contends that the subject property is overvalued. To support this claim, the appellant submitted information on four comparable sales, each with varying degrees of similarity to the subject property. According to the appellant, all selected comparable properties are located within the same neighborhood code (45) as the subject property and situated between

0.01 miles and 0.20 miles away. The comparables sold between March 2018 and December 2020, with sale prices ranging from $23,200 to $51,000, or from $19.11 to $41.67 per square foot of living area, including land. The appellants' comparables have living areas ranging from 1,214 to 1,538 square feet and were constructed in 1969 to 1971. Each comparable is reported to have central air conditioning, a full bathroom, and a basement; the appellant's evidence further indicates basement finish as "0," with no finished basement area reported.

The appellant argues that these sales reflect market conditions within the subject's area and collectively demonstrate that the subject property is over-assessed for the lien year under appeal.

The appellant also asserts a "Contention of Law" as a basis for this appeal. The appellant submitted a document titled "Brief in Support of Residential Appeal," stating that the basis of the appeal is unequal treatment in the assessment of the improvement and that the land assessment is not under appeal. Although the appellant argued that the subject property improvement assessment is not uniform with similar properties, no evidence or argument was presented that supports a genuine contention of law.

Based upon the submitted evidence, the appellant requests that the subject total assessment be reduced to $3,450.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of $6,397 for the subject property which reflects a market value of $63,970 or $52.26 per square foot of living area, land included. In support of the assessment, the Board of Review provided information on three comparable properties but provided sales information for one of the comparables. That comparable sold in September 2020 for a sale price of $71,000 or $58.48 per square foot of living area, land included. The comparable is located within the same neighborhood code as the subject and are situated within approximately one quarter mile of the property. The comparable dwellings are described as two-story Class 2-95 residence of frame and masonry construction with full unfinished basement, central air conditioning and one full bathroom. It is 51 years of age and contains 1,214 feet of living area.

Based on the submitted evidence, the Board of Review contends that the subject property's current assessment is equitable and falls within the range established by comparable properties. Accordingly, the Board requests confirmation of the subject's existing 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 taxpayer must prove the value of the property 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 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 appellant contends that the subject property is overvalued and contention of law as the basis of the appeal.

The appellant initiated this matter as a direct appeal from the Property Tax Appeal Board's prior decision under Docket No. 2019-55925.

The Board has reviewed the appellant's asserted contention of law. Although the appellant selected "contention of law" in Section 2(d) of the Residential Appeal Form, no legal brief or supporting authority was submitted as required by 86 Ill. Admin. Code §1910.65(d). The submission consists solely of factual materials alleging overvaluation and relying on comparable sales, which constitute a valuation challenge rather than a legal one. Because PTAB regulations permit consideration of legal contentions only when a specific legal error is identified and supported by a written brief, and no such submission was provided, no bona fide contention of law is before the Board and the appellant's designation of a legal basis is given no weight.

The parties submitted a total of five Class 2-95 comparable sales with varying degrees of similarity to the subject for the Board's consideration. The Board has reviewed all comparable properties of record and places the greatest weight on those properties most proximate to the subject and most similar in size, age, and relevant physical characteristics.

The Board finds that the most persuasive evidence of the subject's market value consists of the appellant's Comparable Nos. 1 through 4. These comparable properties, like the subject, are Class 2-95 dwellings featuring basements and living areas generally similar in size to that of the subject. All are located in close proximity to the subject property. This geographic similarity enhances the reliability of these comparables as indicators of the subject's market value.

These comparable properties sold between March 22, 2018, June 21, 2018, December 3, 2019, and December 2, 2020, at prices ranging from $19.11 to $41.67 per square foot of living area, including land. The two sales from 2018 occurred further from the lien date than the 2019 and 2020 sales, and the closer sales are better indicators of market value. The subject's current assessment reflects an implied market value of $63,970, or $52.26 per square foot, which is above the range established by the most comparable properties.

Based on the totality of the evidence in the record, and after considering appropriate adjustments for differences between the subject property and the most comparable sales, the Board concludes the subject property is overvalued. Accordingly, 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:

C E R T I F I C A T I O N

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: November 17, 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

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