



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Babajide Osibogun  
DOCKET NO.: 21-58285.001-R-1  
PARCEL NO.: 29-09-217-002-0000

The parties of record before the Property Tax Appeal Board are Babajide Osibogun, 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:** \$3,740  
**IMPR.:** \$560  
**TOTAL:** \$4,300

Subject only to the State multiplier as applicable.

### **Statement of Jurisdiction**

The appellant timely filed the appeal from a favorable 2020 Final Administrative 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 2021 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 1-story dwelling of frame exterior construction with 1,687 square feet of living area. The dwelling was built in 1956 and is approximately 64 years old. Features of the home include a crawl space foundation, a fireplace and a 2-car garage. The property has a 9,975 square foot site and is located in Dolton, Thornton Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on September 16, 2019 for a price of \$43,000. The appellant's counsel disclosed in Section III of the appeal petition that the subject property was purchased from the Secretary of Housing and Urban Development, the parties to the transaction were not related and the property was advertised in the Multiple Listing Service (MLS) using a realtor. The appellant submitted a copy of the MLS datasheet depicting the property had a listing market time of 11 days. The appellant also submitted copies of the real

estate transfer declaration and the settlement statement reiterating the sale date and purchase price and further depicted that commissions were paid to two realty agencies.

In further support of the overvaluation claim, the appellant provided three comparables sales that have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 5,612 to 10,444 square feet of land area that are improved with 1-story dwellings of brick exterior construction ranging in size from 1,287 to 1,679 square feet of living area. The dwellings were built in 1952 or 1955. Two comparables have central air conditioning and a fireplace. Each comparable has a garage containing 484 or 605 square feet of building area. The properties sold from January 2020 to June 2021 for prices ranging from \$29,000 to \$50,000 or from \$20.85 to \$33.99 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$4,300.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,244. The subject's assessment reflects a market value of \$82,440 or \$48.87 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 response to the appeal, the board of review submitted two separate grid analyses with information on eight comparable sales.<sup>1</sup> The Board has renumbered the second set of four comparables as #5 through #8 for ease of reference. The comparables have the same assessment neighborhood code as the subject and are located within .24 of a mile from the subject property. No sales data was provided for comparables #5, #6 and #7 in order to address the appellant's overvaluation argument, thus these three properties will not be further analyzed. The board of review comparables #1 through #4 and #8 have sites that range in size from 5,208 to 9,975 square feet of land area. The comparables are class 2-03 properties that are improved with 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,078 to 1,665 square feet of living area. The dwellings are from 58 to 67 years old. Two comparables each have a crawl space foundation and three comparables each have either a full or a partial basement, two of which have finished area. Comparable #1 has central air conditioning and four comparables each have a one-car or a two-car garage. The properties sold from March 2018 to October 2021 for prices ranging from \$125,000 to \$175,000 or from \$75.08 to \$129.22 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant asserted that the board of review did not dispute or comment about any of the comparable sales submitted by the appellant. Counsel also argued that four of the board of review comparables were not comparable to the subject, noting county sale #1 is a remote sale and has a partial finished basement, county sale #2 is 36% smaller, county sale #3 is 31% smaller and has a basement, and county sale #4 is 29% smaller and has a basement. Counsel requested a reduction in the subject's assessment.

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<sup>1</sup> The board of review's submission included two additional grid analyses for an appeal before the Property Tax Appeal Board under Docket No. 23-49900.001-R-1. Given these two additional grids were not prepared for the subject property, the comparable properties depicted in the grids will not be further discussed or analyzed.

### **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 evidence of eight comparable sales along with the sale of the subject property to support their respective positions before the Property Tax Appeal Board.

The Board finds the best evidence of market value to be the purchase of the subject property in September 2019 for a price of \$43,000, although the sale occurred 15 months prior to the assessment date at issue. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 11 days. In further support of the transaction the appellant submitted copies of the real estate transfer declaration and the settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction and the comparable sales provided by the board of review do not overcome the weight to be given to the contemporaneous arm's length sale of the subject property in establishing the assessment for the year at issue. Additionally, the record contained eight comparable sales for the Board's consideration. Less weight was given to the appellant's comparable #3, as well as the five comparables submitted by the board of review which differ from the subject in dwelling size and/or they have basement foundations, unlike the subject. Additionally, board of review comparable #1 has a sale date that occurred in 2018, less proximate to the lien date than other sales in the record and board of review comparable #8 has a dissimilar 1.5-story design, when compared to the subject's 1-story design. The appellant's comparables #1 and #2 sold in March 2020 and June 2021 for prices of \$35,000 and \$50,000, respectively, which further supports that the subject's purchase price of \$43,000 is reflective of market value as of January 1, 2021.

Based on this record the Board finds the subject property had a market value of \$43,000 as of January 1, 2021. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

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:

January 20, 2026



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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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