



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

APPELLANT: Ola Abudan  
DOCKET NO.: 22-20925.001-R-1  
PARCEL NO.: 27-13-206-003-1015

The parties of record before the Property Tax Appeal Board are Ola Abudan, the appellant, by Mary Kate Gorman, Attorney at Law in Tinley Park; 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:** \$2,664  
**IMPR.:** \$13,719  
**TOTAL:** \$16,383

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 2022 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 residential condominium unit with 1,950 square feet of living area that is approximately 38 years old. Features of the unit include a basement, central air conditioning, a fireplace, and a 2-car garage. The subject has a 2.1170% interest in the common elements of the condominium. The property has a 228,845 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 16, 2020 for a price of \$157,100. The appellant completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property sold using a realtor and was advertised for sale through the Multiple Listing Service for 6 days, the sale was not due to foreclosure, and the sale was by contract for deed dated September 14, 2020. In support of the sale, the appellant

submitted a copy of the settlement statement indicating payment of realtors' commissions and a loan from Guaranteed Rate, Inc. as lender, for 95% of the purchase price, suggesting this was not a contract for deed transaction as reported by the appellant. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,383. The subject's assessment reflects a market value of \$163,830, land included, when using the median level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted five sales within the subject's condominium. The sales occurred from September 2019 to September 2022 for prices ranging from \$177,900 to \$260,000, for an aggregate sale price of \$2,777,500 and a combined interest of 26.5580% in the common elements of the condominium. The board of review computed a value for the condominium of \$10,458,242 and a value for the subject of \$221,401 based on its 2.1170% interest. The board of review also submitted a second sales analysis for a different condominium located in Elk Grove Township.

The board of review noted the subject's sale was an estate sale and the subject sold in "as is" condition. The board of review submitted a listing sheet for the subject's sale depicting the subject was listed on September 9, 2020 for a price of \$149,900, under contract on September 14, 2020, and closed on October 16, 2020 for a price of \$157,100. The listing sheet confirms the subject was sold "as is" and as an estate sale. Based on this evidence the board of review requested confirmation of the subject's 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted evidence of an October 2020 sale of the subject and the board of review submitted a sales analysis based on five sales within the subject's condominium and an additional sales analysis of a different condominium. The Board gave little weight to the sales analysis of sales within a different condominium as the board of review presented insufficient information to demonstrate how these sales are similar to the subject in location and features and are indicative of the subject's market value. The Board gave less weight to the subject's October 2020 sale due to the fact the sale did not occur proximate in time to the assessment date at issue. The Board also gave less weight to the board of review's sales analysis that included sales occurring in 2019 and 2020, which are less likely to be indicative of market value as of the assessment date.

The Board finds the best evidence of market value in the record to be the two sales within the subject's condominium that occurred 2021 and 2022. These comparables have the same

ownership interest in the common elements of the condominium as the subject and sold in December 2021 and September 2022 for prices of \$260,000 and \$250,000. Based on these two sales, with an aggregate sale price of \$510,000 and a combined interest of 4.2340%, the condominium would have a value of \$12,045,347 and the subject would have a value of \$254,999. The subject's assessment reflects a market value of \$163,830 per square foot of living area, including land, which is below the value computed from the two best comparable sales in this record. Based on this record, the Board finds a reduction in the subject's assessment is not 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: \_\_\_\_\_

September 16, 2025



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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