FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mobolaji Suleiman
DOCKET NO.: 22-36011.001-R-1
PARCEL NO.: 17-08-137-028-1003

The parties of record before the Property Tax Appeal Board are Mobolaji Suleiman, 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 **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:	$2,124
IMPR.:	$48,251
TOTAL:	$50,375

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 an approximately 18-year-old condominium dwelling with 1,574 square feet of living area. Features of the home include a slab foundation, two bathrooms, and a two-car garage. The property has a 2,499 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-99 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 three comparable sales. The comparables have the same neighborhood code as the subject property and are located on the same block as the subject. The comparables are class 2-99 condominium residences. The comparables were sold between July 2021 and August 2022 for sale prices between $265,000 and $295,000. The comparables have sale prices per square foot between $220.83 and $236.00. The appellant also disclosed that the subject unit was sold on January 1, 2022, for $503,760. The appellant is requesting a total assessment of $26,850.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $50,375. The subject's assessment reflects a market value of $503,750 or $320.05 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a condominium analysis for recent sales of units in the subject's building. The board of review relied on the recent sale of a unit in the subject's building in September 2020 for $511,000. With that unit being 25% of the total value of the property, the board of review stated that the full market value of the units in the building would be $2,044,000. The board of review then stated because the subject unit has a 25% ownership interest in the building, it's average value would be $51,100. In rebuttal, the appellant stated that this was a remote sale, but the sale is not remote because it is within the three-year statutory period. The board of review is requesting that the current assessment be confirmed.

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 Board finds the best evidence of market value to be above all else, the recent sale of the subject unit on January 1, 2022, for $503,760, which corresponds with the exact current assessed value of $50,375. Each of the appellant's comparables are for smaller units than the subject property. The board of review's condominium analysis, while more persuasive, is not as persuasive as the recent sale of the property. Based on this evidence 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:

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: February 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 9-125 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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