



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

APPELLANT: Anthonia Iwobi  
DOCKET NO.: 24-45433.001-R-1  
PARCEL NO.: 31-10-200-089-1233

The parties of record before the Property Tax Appeal Board are Anthonia Iwobi, the appellant; 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:** \$524  
**IMPR.:** \$8,931  
**TOTAL:** \$9,455

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 2024 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 property is a 962,435 square foot site located in Country Club Hills, Rich Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. The subject improvement is an approximately 51-year-old, residential condominium unit with 1,224 square feet of living area within a 276-unit development. Features of the unit include two bathrooms, air-conditioning, and a one-car garage.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparable class 2-99 residential condominium units. The comparable properties are in the same neighborhood and behind and across from the subject. They are 51 years old; range in size from 1,200 to 1,244 square feet of living area; and have an improvement assessment of \$3.60 per square foot of living area. The percentage of ownership for each comparable property was not supplied. The appellant submitted a letter asserting that the market in the subject's neighborhood has decreased and that there has

been an increase in crime. The appellant requested the subject's total assessment be reduced to \$4,423.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessed valuation for the subject of \$9,455 which reflects a market value of \$945,500, land included, when applying the level of assessments 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 a condominium sales analysis based on the recent sale of 46 units in subject building with an aggregate sale price of \$4,746,734. The board of review calculated percentage of ownership of the units sold of 16.6680% resulting in a full market value for the whole building of \$28,478,125. Dividing this value by the subject's ownership percentage of 0.363% indicated a fair market value of \$103,375 with a total assessed value of \$10,337 when applying the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. Based on this analysis, the board requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995).

Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b). The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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 cannot credit the appellants' argument that the assessor unjustly increased the subject's assessment from the previous assessment years. The Board finds rising or falling assessments from assessment year to assessment year do not indicate whether a particular property is inequitably assessed. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually, if necessary, that reflect fair market value and maintain uniformity of assessments that are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists.

The Board further finds that the appellant failed to submit sufficient evidence to determine if the subject property was over assessed. Although the comparables presented by the appellant are proximate in location, similar in size of living area, and share many similar features to the subject, the Board finds the appellant failed to submit a key element to comparability: the percentage of ownership allocated to each comparable class 2-99 residential condominium unit. Therefore, the Board is unable to determine comparability to the subject property, and the appellant did not demonstrate to the level of clear and convincing evidence that the subject's improvement was inequitably assessed, thus a reduction in the subject's assessment is not justified on this record.

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:

April 21, 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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