



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

APPELLANT: Ayodeji Gbotgosho
DOCKET NO.: 14-35049.001-R-1
PARCEL NO.: 16-24-302-050-0000

The parties of record before the Property Tax Appeal Board are Ayodeji Gbotgosho, the appellant, by attorney Robert G. Kaucky, of Robert G. Kaucky & Associates in Berwyn; 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: \$2,115
IMPR.: \$16,385
TOTAL: \$18,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2013 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 2014 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 improved with a 2-story masonry townhouse. The dwelling is 7 years old and contains 1,807 square feet of living area. Features include a full unfinished basement, central air conditioning, one fireplace and an attached 1.5-car garage. The site is 2,115 square feet in size and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted a copy of the 2013 Property Tax Appeal Board Final Administrative Decision (Docket #13-28405.001-R-1) in which the total assessment was lowered to \$18,500 reflecting a market value of \$185,000 at the 10% level of assessment for class 2 properties or \$102.38 per square foot of living area including land. In a letter to the Property Tax Appeal Board the appellant's attorney disclosed the residence was occupied by the owner throughout

2014. The parcel address and the appellant's address are the same. The attorney further disclosed that 2013 and 2014 are in the same general assessment period. Based on this evidence, the appellant requested the 2013 Property Tax Appeal Board decision be rolled over to 2014.

In support of the reduced assessment, the appellant completed Section IV - Recent Sale Data of the appeal form disclosing the subject was purchased in an arm's length transaction on October 29, 2013, two months prior to the subject's assessment date, for \$165,000. The owner spent \$10,000 renovating the dwelling prior to occupying it.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,401. The subject's assessment reflects a market value of \$294,010 or \$162.71 per square foot of living area including land. In support of its contention of the correct assessment the board of review submitted information on two equity comparables and one sales comparable located in the same block as the subject. The comparables have varying degrees of similarity to the subject. Comparable #3 sold in September 2014 for \$250,000 or \$138.35 per square foot of living area including land. Based on this market value evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2013 assessment to \$18,500. Prior to the hearing both parties reached an agreement as to the correct assessment of the subject property. The appellant provided a statement from the appellant's attorney indicating the subject property is owner-occupied. On the appeal form, the appellant's address and the subject's address are the same. The Board further finds that 2013 and 2014 are in the same triennial assessment period for West Chicago Township. Therefore, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) shall apply and the 2013 decision issued by the Property Tax Appeal Board (Docket #13-28405.001-R-1) shall be rolled over to 2014.

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: February 13, 2019



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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