



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

APPELLANT: Jillian Abueid
DOCKET NO.: 19-49593.001-R-1
PARCEL NO.: 27-08-110-014-0000

The parties of record before the Property Tax Appeal Board are Jillian Abueid, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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: \$14,910
IMPR.: \$82,684
TOTAL: \$97,594

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 2019 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 24,851 square foot site located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. The subject improvement is an approximately 1-year-old, two-story dwelling of masonry construction with 5,906 square feet of living area. Features of the dwelling include five bathrooms, a full basement, air-conditioning, a fireplace, and a three-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 properties. The comparable properties are in the same neighborhood and within 1.2 miles of the subject. They are all one-year-old; range in size from 5,077 to 6,164 square feet of living area; and have

improvement assessments from \$10.27 to \$11.47 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$80,289.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,406. The subject property has an improvement assessment of \$94,496 or \$16.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two comparable equity properties. The suggested comparable properties are in the same neighborhood and within a quarter mile of the subject; aged 1 year; range in size from 5,021 to 5,535 square feet; and have improvement assessments of \$18.02 per square foot of living area. The board of review requested that the assessment be confirmed.

Also submitted by the board of review was a supplemental brief noting that the subject's most recent sale price of \$1,189,000 from August 9, 2017, illustrates the subject's fair market value and for appellant to seek to have the assessed value lowered would be inequitable as appellant would pay "significantly less" than other neighborhood taxpayers.

In rebuttal the appellant submitted a letter reiterating that the basis of the claim was equity, as well as providing information on five additional comparable equity properties and one comparable sale.

The matter proceeded to hearing on January 30, 2026. At the hearing, the appellant argued that the basis of the appeal was equity and the comparable properties submitted by the appellant supported a reduction.

The board of review agreed that equity was the basis of the appeal. The board of review representative did not adopt at hearing the arguments submitted in the supplemental brief, but did object to the appellants' submission of new, additional comparable properties in rebuttal as violative of rules of the Property Tax Appeal Board (86 Ill. Admin. Code, Sec. 1910.66(a)).

The appellant withdrew the rebuttal evidence regarding the sale comparable based on the board of review's abandonment of the recent sales claim from the supplemental brief but did reiterate that the five additional equity comparable properties, with improvement assessments from \$11.47 to \$12.21 per square foot of living area, were properly submitted in rebuttal to rebut the board's fairness and inequity arguments regarding neighboring taxpayers and asked that it be considered as such.

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 (4th Dist. 2003).

The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board cannot consider the five additional comparable properties submitted by the appellant in conjunction with their rebuttal argument.

The Board finds the best evidence of assessment equity to be appellant's comparable properties #2, and #3 and the board of review comparable property #1. These comparable properties had improvement assessments that ranged from \$11.47 to \$18.02 per square foot of living area. The subject improvement assessment of \$16.00 per square foot of living area falls within the range established by the best comparable properties in this record. However, the comparable properties bracket the subject in size, with the largest comparable property having a lower assessed value per square foot. Appraisal theory demonstrates that the larger the square foot the lower the price per square foot. Therefore, the Board finds the subject should be assessed slightly above the largest comparable but below the other smaller comparables. After considering the best comparable properties submitted by the parties with emphasis those with similar features to the subject and after further considering adjustments to the best comparable properties the Board finds the appellant did demonstrate to the level of clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: March 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jillian Abueid, by attorney:
Dimitrios Trivizas
Dimitrios P. Trivizas, Ltd.
4957 Oakton Street
No. 217
Skokie, IL 60077

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602