



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

APPELLANT: Nabill Alnemer  
DOCKET NO.: 22-22396.001-R-1 through 22-22396.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Nabill Alnemer, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-22396.001-R-1	27-29-204-016-0000	9,228	44,792	\$54,020
22-22396.002-R-1	27-29-204-017-0000	8,716	0	\$8,716

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 two parcels improved with a 2-story dwelling of frame and masonry exterior construction with 4,274 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, three fireplaces, 3.5 bathrooms, and a 3-car garage. The property has a combined 27,608 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity

---

<sup>1</sup> The parties differ regarding basement finish. The Board finds the best evidence of basement finish is found in the board of review's evidence which was not refuted by the appellant.

comparables located within the same assessment neighborhood code as the subject and 0.6 of a mile or 1.3 miles from the subject. The comparables are improved with class 2-08 homes of masonry or frame and masonry exterior construction ranging in size from 4,189 to 4,871 square feet of living area. The dwellings range in age from 6 to 25 years old. Each home has a basement, central air conditioning, 2.5 or 3.5 bathrooms, and a 3-car garage. The appellant did not report whether the comparables have any finished basement area. Two homes have a fireplace. The comparables have improvement assessments ranging from \$37,273 to \$46,275 or from \$8.78 to \$9.56 per square foot of living area.

The appellant submitted copies of the final decisions of the board of review disclosing the total combined assessment for the subject of \$62,736. The subject property has an improvement assessment of \$44,792 or \$10.48 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$39,664.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and within the same "subarea" as the subject. The comparables are improved with 2-story, class 2-08 homes of frame and masonry exterior construction ranging in size from 3,830 to 4,244 square feet of living area. The dwellings are 12 or 13 years old. Each home has a basement, one of which has finished area, central air conditioning, one to three fireplaces, 4 or 4.5 bathrooms, and a 3-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$43,585 to \$48,275 or from \$11.30 to \$11.38 per square foot of living area.

Based on this evidence the board of review 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). 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 comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and the board of review's comparables, which are less similar to the subject in age than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3, which are more similar to the subject in dwelling size, age, location, and most features, although these comparables have fewer bathrooms and fireplaces than the subject, suggesting upward adjustments to these comparables for these features would be needed. These

comparables have improvement assessments of \$40,047 and \$46,275 or \$9.56 and \$9.50 per square foot of living area, respectively. The subject's improvement assessment of \$44,792 or \$10.48 per square foot of living area is bracketed by the best two comparables in terms of total improvement assessment and above the best comparables on a per square foot basis. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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

APPELLANT

Nabill Alnemer, by attorney:  
Brian P. Liston  
Law Offices of Liston & Tsantilis, P.C.  
200 S. Wacker Drive  
Suite 820  
Chicago, IL 60606

COUNTY

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