



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

APPELLANT: Michael Musa  
DOCKET NO.: 23-21431.001-R-1  
PARCEL NO.: 27-17-302-011-0000

The parties of record before the Property Tax Appeal Board are Michael Musa, the appellant(s), by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:

**LAND:** \$14,092  
**IMPR.:** \$55,907  
**TOTAL:** \$69,999

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 2023 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 a two-story dwelling of masonry construction, approximately twenty-seven years-old, with 3,881 square feet of living area on a 18,790 square foot site in Orland Park, Orland Township, Cook County. The subject is classified as 2-08 under the Cook County Real Property Assessment Classification Ordinance. Features of the home include three full bathrooms, a half bathroom, a partial basement,<sup>1</sup> air conditioning 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 five equity comparables with varying degrees

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<sup>1</sup> The board of review, in its equity grid analysis on page 2 of its Notes on Appeal indicates that the subject property has a partial basement. The Appellant, in his description of the property on page two of his appeal form and in his assessment grid analysis, indicates that the property has a full basement. We make no finding as to the characterization of the basement and note that it is not determinative to this decision.

of similarity to the subject property. The properties offered by the appellant as comparables are two-story class 2-08 homes of masonry or frame and masonry construction, ranging in age from twenty-eight to fifty-four years-old and ranging in size from 3,860 to 4,238 square feet of living area. The comparables vary in the number of bathrooms from two to four. Four have full basements and one is on a slab foundation. The comparables have garages of various sizes ranging from two to four-car garages. The record is silent as the proximity of the comparables to the subject property. Based on this evidence, the appellant is requesting an assessment amount of \$51,543.

The board of review submitted its “Board of Review Notes on Appeal” stating the total assessment for the subject property *prior to board of review action* as \$70,001 including an improvement assessment of \$55,908 or \$14.41 per square foot. The Appellant had submitted the board of review decision dated 01/11/2024 indicating zero change with a total assessed value \$69,999.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The comparables are two-story masonry or frame and masonry structures ranging in size from 3,908 to 4,198 square feet of living area and ranging in age from seven to ten years-old. Two of the comparables have three full bathrooms, one has four full bathrooms and one has two full bathrooms. All have a half bathroom. All the comparables have full basements and air conditioning. Three have three-car garages and one has a four-car garage. The board of review reports that two of its comparables are located on the same block as the subject property and two are within a quarter-mile.

### Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. 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).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). 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 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 Board finds the best evidence of assessment equity to be the board of review's comparables. These properties are similar to the subject in terms of living area, age, construction and proximity. In contrast, the appellant provides no information as to the proximity of its comparables to the subject property. Its comparable #1 also lacks a basement. The Board finds that these comparables are afforded less weight based on these factors. The best evidence comparables range in improved assessed value from \$14.63 to \$16.52 per square foot. The subject property's improvement assessment is of \$14.41 per square foot falls below the amount established by the best comparables in the record. Based on this record 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:

May 19, 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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