



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

APPELLANT: David Kikooen
DOCKET NO.: 23-21665.001-R-1
PARCEL NO.: 27-02-318-002-0000

The parties of record before the Property Tax Appeal Board are David Kikooen, 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: \$9,180
IMPR.: \$58,410
TOTAL: \$67,590

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 frame and masonry construction with 3,669 square feet of living area. The dwelling on the property is approximately nineteen years old. Features of the home include a full basement, central air conditioning, three fireplaces and a three-car garage. The property is in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

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 of similarity to the subject property. The five properties offered by the appellant are each two-story and range in age from twenty-four to thirty-four years old. They are each constructed of frame and masonry or masonry materials, feature full basements, air conditioning and have three car-garages.

The appellant comparables range in size from 3,326 to 3,653 square feet of living area; and in improvement assessments from \$11.74 to \$12.84 per square foot of living area. The appellant's filing is silent as to proximity to the subject property. Based on this evidence the appellant is requesting a revised total assessment of \$54,235.

The board of review submitted its "Board of Review Notes on Appeal" declaring the subject property has a total assessment of \$67,590; and an improvement assessment of \$58,410 or \$15.92 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The four comparables offered by the board are all two-story, constructed of frame and masonry or masonry, are twenty-two years old, have full basements, one or two fireplaces, three to four bathrooms and three car garages. The board comparables range in size from 3,326 to 3,705 square feet of living area; and in improvement assessment from \$16.13 to \$16.35 per square foot of living area. Three of the board comparables are within a quarter mile, one is on the same block. The board is requesting no change in 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 Board finds the best evidence of assessment equity to be ***board of review comparables one, two and four***. Those board comparables are the same age, similar in size and features and are in close proximity to the subject property. The subject's improvement assessment of \$15.92 per square foot of living area falls ***below*** the range established by the best comparables in this 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:

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

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

APPELLANT

David Kikooen, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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