



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

APPELLANT: Mohamed Turkmani
DOCKET NO.: 23-21812.001-R-1
PARCEL NO.: 27-02-201-067-0000

The parties of record before the Property Tax Appeal Board are Mohamed Turkmani, 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: \$22,476
IMPR.: \$66,523
TOTAL: \$88,999

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 is improved with a two-story, single-family dwelling of masonry construction with 6,463 square feet of living area. The dwelling is approximately twenty-one years old.¹ Features include a full finished basement and six full bathrooms and a half bath. The property has a 29,969 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The board of review reported the age of the property at 21 years old while the appellant reported the age of the property to be 16 years old. Because the appellant did not provide supporting data to defend its assertion and age of the subject property was not a determining factor, the Board finds this discrepancy was not significant for purposes of this decision.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables. The suggested comparable properties ranged from 5,137 to 6,874 square feet of living area, one to five fireplaces, four to six bathrooms, and either two or four car garages. Each suggested comparable had central air conditioning. Three of the properties had full basements, one of which was unfinished, and one property had a finished partial basement. The appellant reported that the suggested comparables were located in the same neighborhood code as the subject property and ranged in age from nineteen to fifty-one years old. The comparables have improvement assessments ranging from \$6.70 to \$8.51 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$75,634.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$88,999. The subject property has an improvement assessment of \$66,523 or \$10.29 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. The suggested comparable properties ranged from 5,002 to 7,967 square feet of living area, either a three or four car garage, zero to two fireplaces, and four and a half to seven and a half baths. All suggested comparables had air conditioning. Three of the properties had a full finished basement and one comparable had an unfinished partial basement. The board of review reported that two of the suggested comparables were located on the same block as the subject property, and two properties within a quarter mile. The comparables ranged in age from twenty-one to thirty-nine years old and have improvement assessments ranging from \$10.29 to \$13.54 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 (4th Dist. 2003).

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); 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 appellant's comparables #1 and #4 and the board of review's #2. These comparable properties had more similar sized living areas, age, and features as the subject property than all other comparables. In comparison, the appellant's comparables #2 and #3 and the board of review's comparables #1, #3, and #4 were notably different in living area than the subject property. The Board finds that these comparables are afforded less weight based on differences in square feet of living area from the subject property.

The best evidence comparables ranged in improvement assessment of \$6.70 to \$11.34 per square foot of living area. The subject's improvement assessment of \$10.29 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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

Mohamed Turkmani, 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