



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

APPELLANT: Michael Pappas  
DOCKET NO.: 23-22128.001-R-1  
PARCEL NO.: 27-07-403-010-0000

The parties of record before the Property Tax Appeal Board are Michael Pappas, 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:** \$16,073  
**IMPR.:** \$80,795  
**TOTAL:** \$96,868

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 an approximately one-year-old one-story dwelling of masonry construction with 4,432 square feet of living area. Features of the home include a full basement, central air conditioning, three fireplaces and a four-car garage. The property has a 42,863 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing that the subject property was sold on July 29, 2020, for a price of \$325,000. The evidence included the master statement from the transaction.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables. The comparables are located an “unknown” distance away from the subject but per the appellant, are located in the same neighborhood. The comparables are 20- to 34-year-old one-story class 2-04 residences with masonry or frame and masonry construction. The comparables have between 4,014 and 4,725 square feet of living area and have improvement assessments between \$12.15 and \$15.70 per square foot of living area. The appellant is requesting a total assessment of \$22,384.

The county board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,868. The subject property has an improvement assessment of \$80,795 or \$18.23 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables. These board of review did not state the distance of the comparables to the subject and indicated they are located in a different neighborhood. The comparables are six- to 10-year-old 1.5-story residences with frame and masonry construction. The comparables have between 3,140 and 4,448 square feet of living area and have improvement assessments between \$18.29 and \$18.55 per square foot.

The board of review also submitted information about two suggested comparable sales. The board of review did not state the distance of the comparables to the subject and stated they are located in different neighborhoods. These properties are one- or 60-year-old one-story residences with masonry construction. These properties sold on June 2022 or September 2022 for sale prices that were either \$983,657 or \$1,100,000. The properties have sale prices per square foot that were either \$257.07 or \$324.10. The board of review is requesting that the current assessment be confirmed.

### **Conclusion of Law**

When market value is a basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

In terms of the sale of the property in July 2020, the Board granted no weight to this sale. Per the submitted master settlement statement the sale of the property was described as “Lot 74”, which appears to indicate that the \$325,000 purchase price was for an empty lot without the current subject improvement. Also, the appellant stated that the improvement was only one year old in Section III – Description of property in its appeal petition. Therefore, the subject improvement was not constructed until after the purchase of the property site. Therefore, the submission of this sale as evidence was not relevant and granted no weight.

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 that none of the equity comparables or sale comparables submitted by either party is persuasive evidence of value or assessment equity. The subject property is a new property that is a year old, while all the comparables submitted by the appellant are at least 20 years old if not older. Also, the appellant did not identify the distances of those comparables to the subject. Similarly, the board of review's equity comparables and comparable sales do not include distances to the property. Additionally, those properties are located in different neighborhoods. Therefore, the Board found that no comparables submitted were persuasive or indicative of value. Because the burden is on the appellant to show inequity or overvaluation, the appellant did not meet that burden. 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

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