



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

APPELLANT: John Noga  
DOCKET NO.: 23-23025.001-R-1  
PARCEL NO.: 27-18-104-029-0000

The parties of record before the Property Tax Appeal Board are John Noga, the appellant(s), by attorney Patrick J. O'Malley, Jr., Attorney at Law in Palos Park; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$10,238  
**IMPR.:** \$55,562  
**TOTAL:** \$65,800

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 with 4,240 square feet of living area. The dwelling was 25 years old. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage. The property has a 27,300 square foot site and is located in Orland Park, Orland Township, Cook County. The property is a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and contention of law as the bases of the appeal. In support of the argument of overvaluation the appellant submitted an appraisal estimating the subject property had a market value of \$658,000 as of January 1, 2023. The appraisal was prepared by a certified real estate appraiser and included an inspection of the property on November 6, 2023. The appraiser used the cost approach and the sales comparison approach to valuation.

Under the cost approach the appraiser valued the land by using the extraction method based on comparable recent land sales in the area. The appraiser used the Marchall and Swift's valuation guide to estimate the cost of reproducing a like improvement while accounting for depreciation. The appraiser concluded that the value of the property under the cost approach was \$661,778.

Under the sales comparison approach, the appraiser utilized three comparable sales located within 0.61-miles of the subject property. The comparable properties sites ranged in size from 11,322 to 29,054 square feet of land area and from 3,270 to 5,041 square feet of living area. The properties are each improved with a single-family improvement of masonry construction that were from 22 to 32 years old. The comparable properties sold from January 2022 to August 2022 for prices ranging from \$572,500 to \$785,000 or from \$155.72 to \$206.94 per square foot of living area, land included. The appraiser adjusted for location, site, size, amenities, and quality/condition. The appraiser concluded that based on the sales data and applying adjustments to the comparable sales for differences from the subject, the subject had a market value of \$658,000.

In reconciling the two approaches to value, the appraiser gave greater weight to the sales comparison approach to value. The appraiser found the cost approach to value was secondary to the sales approach. Therefore, the appraiser arrived at the final opinion of value for the subject property of \$658,000 as of January 1, 2023.

In support of the argument of contention of law the appellant submitted a brief re-stating the argument that the property is overvalued and that the appraisal supports this contention. The appellant further stated that the board of review noted, in an attachment that the appellant provided, that a comparable property used by the appellant was purchased for cash and other comparables needed adjustment to reconcile differences with the subject property. The appellant contended that cash sales of homes are neither uncommon nor indicative of a distressed sale and that adjustment for comparable sales properties is a normal practice.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,999. The subject's assessment reflects a market value of \$749,990 or \$176.88 per square foot of living area, including land, when applying the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted three comparable sales which are located within the same neighborhood code, including two within the same subarea as the subject. These properties have class 2-08 improvements that are from 28 to 33 years old and have from 3,896 to 4,465 square feet of living area. These properties sold from April 2021 to March 2023 for sales prices from \$765,000 to \$922,500 or from \$196.36 to \$206.61 per square foot of living area, land included. Based on this evidence the board of review requested confirmation if the subject's assessment.

**Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appellant submitted a credible appraisal report with reasonable and logical adjustments for differences from the subject. The three comparable sales presented by the board of review lacked adjustments for significant differences when compared to the subject property. The subject's current assessment reflects a market value of \$749,990, which is higher than the appraised value. Based on the evidence presented, the Board finds the subject property is overvalued and a reduction commensurate with the appellant's request is warranted. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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

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

APPELLANT

John Noga, by attorney:  
Patrick J. O'Malley, Jr.  
Attorney at Law  
12314 South 86th Avenue  
Palos Park, IL 60464

COUNTY

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