



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

APPELLANT: Philip Fasel
DOCKET NO.: 23-25990.001-R-1
PARCEL NO.: 27-02-414-007-0000

The parties of record before the Property Tax Appeal Board are Philip Fasel, the appellant(s), by attorney Andreas Mamalakis, of the Law Offices of Andreas Mamalakis in Kenosha; 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: \$9,844
IMPR.: \$37,122
TOTAL: \$46,966

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 3,091 square feet of living area. The dwelling is approximately 32 years old. Features of the home include a full basement, central air conditioning, a fireplace, three bathrooms and a three-car garage. The property is in Orland Park, Orland Township, Cook County. The subject is classified as 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. Each appellant comparable is of frame and masonry construction and is within eight years of age in relation to the subject property. All the appellant comparables are air conditioned, have a fireplace, a full or partial basement, two to three car garage and three or four bathrooms. The appellant comparables

range in size from 3,025 to 3,654 square feet of living space; and in improved assessment from \$9.10 to \$10.77 per square of living space. The appellant comparables are .09 miles to .39 miles in proximity to the subject property. On this evidence the appellant is seeking a reduction in total assessment to \$40,259.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$37,122 or \$12.01 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The board of review comparables are all two-story and constructed of masonry or frame and masonry materials. They are all within eight years of age in relation to the subject property, are air conditioned and feature a fireplace. Three board comparables have a full basement, one has a partial basement. Each board comparable has three bathrooms and a two-car garage. The board comparables are all on the same block. The board is asking for no change in the 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 through three*. These comparables are close in age, size per square foot, number of bathrooms, garage size and basement detail. The board of review comparables one through three had improvement assessments that ranged from \$37,418 to \$40,500, or in assessment per square foot from \$12.39 to \$13.68. The subject improvement assessment of \$12.01 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

*Philip Fasel, by attorney:
Andreas Mamalakis
Law Offices of Andreas Mamalakis
4844 89th Place
Kenosha, WI 53142*

COUNTY

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