FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Omar Hussien
DOCKET NO.: 23-25991.001-R-1
PARCEL NO.: 27-01-306-013-0000

The parties of record before the Property Tax Appeal Board are Omar Hussien, 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:	$12,443
IMPR.:	$41,030
TOTAL:	$53,473

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 19-year-old, two-story, single-family dwelling of frame and masonry construction with 3,391 square feet of living area. The property has a 16,590 square foot lot size and is located in Orland Park, Orland Township, Cook County. Features of the home include a full basement, two full bathrooms and one half bath, one fireplace, central air conditioning, and a three-car garage. The subject is classified as a Class 2-78 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant contends assessment inequity with regards to the subject improvement 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. The suggested comparable properties ranged in size from 3,111 to 3,750 square feet of living area. Each suggested comparable property had either one or two fireplaces. All suggested properties had a basement, two of which were full basements. Four of the suggested properties were reported to have two full bathrooms and one half bath, and one with three full bathrooms and a half bath. Each of the suggested comparables were listed as having central air conditioning. Each comparable property had either a two-car or three-car garage. The suggested comparables were located between 0.19 and 0.93 miles and in the same neighborhood code as the subject property. The comparables ranged in age from 36 to 38 years old and had improvement assessments ranging from $9.59 to $10.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to $47,879.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $53,473. The subject property has an improvement assessment of $41,031 or $12.10 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 suggested comparable properties ranged in size from 2,676 to 3,529 square feet of living area. All suggested comparable properties had one fireplace and a full unfinished basement. Two of the suggested comparables were listed as having two full bathrooms and a half bath while the other two were listed as having three full baths. Three of the suggested comparables were listed as having central air conditioning. All the suggested comparables had either a two or three car garage. The board of review reported that three of the suggested comparables were located within a quarter mile of the subject property and all four in the same neighborhood code as the subject property. The comparables ranged in age from 17 to 25 years old, with improvement assessments ranging from $13.17 to $13.23 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 the appellant 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 no reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and the board of review's comparables #1, #2, and #3. Like the subject property, these comparables are class 2-78, single-family dwellings. These comparable properties had similarly sized living areas, a close range of property age, similar features, and were located within a closer degree of proximity to the subject property than other comparables. In comparison, appellant's comparables #1, #3, #4, and #5 were at least three quarters of a mile from the subject property. The Board finds that these comparables are afforded less weight based on distance from the subject property. The board of review's comparable #4 was afforded less weight based on the size of the house, at 2,676 square feet, and lack of air conditioning, which distinguishes it from the subject property.

The best evidence comparables ranged in improvement assessment of $10.30 to $13.21 per square foot of living area. The subject's improvement assessment of $12.10 per square foot of living area falls within the range established by the best comparables in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, similar in size, and with similar features relative to the subject, and after further considering adjustments to the best comparable properties or differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and therefore, a reduction in the subject's assessment commensurate with the appellant's request 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:

C E R T I F I C A T I O N

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: March 17, 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

Omar Hussien, 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