



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

APPELLANT: George & Melissa Canellis
DOCKET NO.: 23-27557.001-R-1
PARCEL NO.: 27-17-404-031-0000

The parties of record before the Property Tax Appeal Board are George & Melissa Canellis, the appellants, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$7,413
IMPR.: \$54,582
TOTAL: \$61,995

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame and masonry exterior construction with 3,435 square feet of living area. The dwelling is approximately 12 years old. The home features a full unfinished basement, central air conditioning and a 3-car garage. The property has a 9,885 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located within the subject's assessment neighborhood and within 0.44 of a mile from the subject. The parcels have from 12,478 to 18,756 square feet of land area that are improved with class 2-78, 2-story dwellings of frame and masonry exterior construction ranging in size from 3,354 to 3,651 square feet of living

area. The dwellings are 19 to 29 years old. The homes have partial or full basements with “N/A” disclosed for the finished area. Each comparable has central air conditioning and a 3-car garage. The comparables sold from April 2021 to November 2022 for prices ranging from \$570,000 to \$595,000 or from \$162.97 to \$169.95 per square foot of living area, including land.

Based on this evidence, the appellants requested the subject’s total assessment be reduced to \$56,956 which reflects a market value of \$569,560 or \$165.81 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,995. The subject's assessment reflects a market value of \$619,950 or \$180.48 per square foot of living area, including land, when applying the level of assessment 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 information on four comparable sales located within the subject’s assessment neighborhood and within the subject’s subarea or approximately ¼ of a mile from the subject. The comparables have from 10,713 to 13,500 square feet of land area that are improved with class 2-78, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,241 to 3,644 square feet of living area. The dwellings are 19 to 28 years old. The homes have partial or full basements with one having finished area, central air conditioning and a 3-car garage. The comparables sold from January 2022 to October 2023 for prices ranging from \$649,000 to \$850,000 or from \$193.56 to \$247.06 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject’s assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board’s consideration. The Board gives less weight to the appellants’ comparable sales and the board of review’s comparable sales #2 and #3 due to differences from the subject in their older ages and/or the 2021 sale dates for the appellants’ sales #2, #3 and #4 which occurred more than 19 months prior to the January 1, 2023 assessment date, and are less likely to be reflective of market value.

The Board finds the best evidence of market value to be the board of review comparable sales #1 and #4 which sold more proximate in time to the assessment date at issue and are overall most similar to the subject in age, dwelling size, location and most features. These two comparables sold in January 2022 and October 2023 for prices of \$649,000 and \$840,000 or \$193.56 and \$247.06 per square foot of living area, including land. The subject's estimated market value

based on its assessment of \$619,950 or \$180.48 per square foot of living area, land included, falls below the two best comparable sales in the record both in terms of an overall market value and per-square-foot bases. Based on this record and after considering adjustments to the two best sales comparables for differences when compared to the subject, the Board finds 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: 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

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