



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

APPELLANT: Elizabeth & Walter Wasik  
DOCKET NO.: 23-27996.001-R-1  
PARCEL NO.: 27-06-118-015-0000

The parties of record before the Property Tax Appeal Board are Elizabeth & Walter Wasik, the appellant(s), by attorney Abby L. Strauss, of Schiller Law P.C. 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 **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:** \$5,969  
**IMPR.:** \$34,724  
**TOTAL:** \$40,693

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 30-year-old, two-story dwelling of masonry construction with 2,830 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The property has a 9,550 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 appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted assessment grids with information on the subject and on four suggested class 2-78 equity comparable properties. The listed comparable properties were located within .38 miles of the subject. The comparable properties were improved with single family dwellings of masonry construction. The suggested comparable properties range in size from 2,678 to 3,267 square feet of living area. Each suggested comparable had one fireplace, a

full or partial basement, and air conditioning. Each of the suggested properties had two full bathrooms and a half bath. Each comparable property had a two-car garage. The appellant reported that the suggested comparables ranged in age from 31 to 33 years old. The comparables have improvement assessments ranging from \$11.08 to \$12.85 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$40,013.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$43,999. The subject property has an improvement assessment of \$38,031 or \$13.44 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables. The suggested comparable properties ranged in size from 2,678 to 2,957 square feet of living area. Each comparable suggested had one fireplace, a full or partial basement, air conditioning, and a two-car garage. Two of the suggested properties had two full bathrooms and a half bath and one property had three full bathrooms. The board of review reported that the suggested comparables were located on the same block as the subject property and ranged in age from 31 to 33 years old. The comparables have improvement assessments ranging from \$12.54 to \$13.44 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 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); *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 *met* this burden of proof, and a reduction in the subject's assessment *is* warranted.

The record contains a total of seven equity comparable properties for the Board's consideration. The Board finds the best evidence of assessment equity to be *the appellant's comparable properties #1 and #3 and the board of review's comparable properties #1 and #2. The Board will note that the appellant's comparable #3 and the board of review's comparable #2 are the same property.* Therefore, the best evidence consists of three comparable properties. Like the subject property, each of these comparables has a two-story, single-family dwelling of masonry construction with two full bathrooms and a half bath, a full or partial basement, a two-car garage, and a fireplace. The dwellings on these comparables each have 2,678 square feet of living space and are similar to the subject dwelling in size. Each of these comparables is located on the same block as the subject.

These comparable properties had improvement assessments that ranged from \$11.08 to \$13.19 per square foot of living area. The subject's improvement assessment of \$13.44 per square foot of living area falls *above* 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, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is not supported. The Board finds that the appellant demonstrated 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 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

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