



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

APPELLANT: Mazen & Lina Othman  
DOCKET NO.: 24-27211.001-R-2  
PARCEL NO.: 23-32-408-011-0000

The parties of record before the Property Tax Appeal Board are Mazen & Lina Othman, the appellant(s); the Cook County Board of Review; and Consolidated HSD 230 and Palos CCSD 118, intervenors, by attorney Mallory A. Milluzzi of Klein, Thorpe, & Jenkins, Ltd. in Chicago.

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:** \$5,619  
**IMPR.:** \$94,245  
**TOTAL:** \$99,864

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 2024 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 4,163<sup>1</sup> square feet of living area. The dwelling was 3 years old. Features of the home include a full basement, central air conditioning, and a three-car garage. The property has a 17,290 square foot site and is located in Palos Park, Palos Township, Cook County. The property is a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$720,000

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<sup>1</sup> As to square feet of living (SFLA) area of the subject property improvement; the appellant asserts that the SFLA is 4,740, the board of review and the intervenor assert that SFLA is 4,976, and the appraiser asserts that the SFLA is 4,163. The Board finds that the SFLA of the subject property improvement is 4,163 based on the inspection visit by the appraiser.

as of March 15, 2021. The appraisal was prepared by a certified real estate appraiser who inspected the property on March 15, 2021. The appraiser asserted that the highest and best use of the subject was its current use. The appraiser used the sales comparison and cost approaches to valuation for the subject property.

Under the sales comparison approach, the appraiser utilized four comparable sales and one property for which sale was not complete, located within a 4.74-mile radius of the subject property. The comparable properties sites ranged in size from 11,704 to 15,503 square feet of land area and from 3,750 to 4,800 square feet of living area. The properties are each improved with a two-story dwelling of undisclosed exterior construction that were from 2 to 5 years old. The four comparable sales properties sold from August 2020 to November 2020 for prices ranging from \$700,000 to \$800,000 or from \$163.71 to \$186.92 per square foot of living area, land included in the sales prices. The fifth property, listed as under contract but with no sale date, had a tentative sale price of \$789,000 or \$194.81 per square foot of living area, land included. The appraiser adjusted for sales concessions, size, room count, rooms below grade, and deck/patio. 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 \$720,000 or \$172.95 per square foot of living area, land included.

Under the cost approach the appraiser the appraiser used the Marshall and Swift source of cost data to estimate the new replacement cost for the improvement. The appraiser considered the cost of the site, dwelling, basement, patio, and garage to arrive at an estimated value by cost approach of \$720,000.

In reconciling the approaches to valuation, the appraiser relied on the sales comparison approach and asserted that this approach “reflects the actions of the typical buyers and sellers in the open market.” Based on this evidence the appellant is seeking a reduction in the subject’s assessment to reflect the appraised value.

In further support of their contention of overvaluation the appellant submitted information on five comparable sales properties. One of these sales took place in 2012. Two other sales took place in June 2023 and November 2024, but appellant did not furnish the square footage of the improvement. Another comparable had no date of sale. One sale took place in August 2021 for a sales price of \$689,061 or from \$149.63 per square foot of living area, land included in the sales price. Based on this evidence the appellant is seeking a reduction in the subject’s assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,864. The subject's assessment reflects a market value of \$998,640 or \$239.88 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 information on four comparable sales properties which sold from November 2021 to July 2024 for sales prices from \$1,195,000 to \$2,400,000 or from \$229.68 to \$274.47 per square foot of living area, land included in the sales prices. One of these properties was in the same neighborhood code as

the subject and within a ¼-mile of the subject. The other three properties were in different neighborhood codes than the subject and the board of review did not provide proximity to the subject. The improvements were from 4 to 23 years old and had from 5,203 to 8,744 square feet of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In support of the board of review's argument of the correct assessment, attorneys representing intervening school districts, Palos Community Consolidated School District #118 and Consolidated High School District #230, submitted information on four comparable sales properties which sold from February 2022 to December 2022 for sales prices from \$925,000 to \$1,250,000 or from \$214.17 to \$290.02 per square foot of living area, land included in the sales prices. These properties were within a 1.88-mile radius of the subject, had improvements that were from 12 to 24 years old, and had from 4,310 to 4,605 square feet of living area. Based on this evidence the intervenors requested confirmation of the subject's assessment.

At hearing, the appellant requested to introduce evidence of comparable properties that were submitted in appellant's written rebuttal. The board of review and the intervenors objected to the introduction of this evidence as improperly introduced in appellant's rebuttal. This objection was sustained. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence in rebuttal and, therefore, these comparables cannot be considered by the Board. 86 Ill.Admin.Code 1910.66 (c).

Appellant testified to her assertion that the remaining sales comparable properties included with her original appeal and the submitted appraisal are best evidence of her argument of overvaluation.

The board of review representative and the attorney for the intervenor asserted that the appraisal should be given no weight as it was not prepared for the appellant for the purposes of ad valorem property tax consideration and was instead prepared for the intended use by a mortgage lender who was issuing the loan for construction of the subject property. These parties further asserted that the appraisal was prepared in 2021 and that it should not be regarded as evidence for this 2024 appeal. These parties also asserted that the appraisal should be given less weight because the appraiser was not present to testify.

The attorney for the intervenors further asserted that the comparable sales properties offered by the intervenors are closer in proximity to the subject than those offered by the appellant. The attorney argued that two of the comparable sales offered by the appellant sold closer to the 2024 lien year for much higher sales prices than reported in the appraisal, calling into question the weight to be given to the appraisal from 2021.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant's appraisal included an analysis to estimate market value based on the cost approach to valuation. The information in the appraisal indicates that the effective date of cost data was May 2020 with a final valuation date in March 2021. The Board finds that this data is too remote in time from the lien date of the instant appeal to be considered relevant as to the market value of the subject property for the lien date of January 1, 2024. Moreover, a review of the sales comparables shows the market was trending upward from the appraisal's valuation date to the lien date in question. Based on this evidence the Board finds that the appellant did not overcome the burden of proof by a preponderance of the evidence as to overvaluation based on the cost approach to valuation used in the appraisal and a reduction in the subject's assessment on this basis is not justified.

The Board finds that as to the overvaluation argument brought by the appellant based on comparable sales, the appellant only submitted one comparable sale property with sufficient information. Section V of the Residential Appeal form instructs the appellant relying on a comparable sale argument to provide at least three recent sales of property comparable to the subject property.

The Board finds the best evidence of market value to be the board of review's comparable sales property #1 and the intervenors comparable sales properties #1, #2, #3, and #4. The comparable sales properties offered by the board of review and the intervenors establish a range from \$214.17 to \$290.02 per square foot of living area, land included. The assessed valuation of the subject property reflects a market value of \$239.88 per square foot of living area, land included, which falls within the range established by the best evidence of comparable sales properties in this record. The Board finds that the appellant did not prove by a preponderance of the evidence as to overvaluation based on comparable sales and a reduction in the subject's assessment on this basis is not warranted.

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.



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Chairman



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Member

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Member



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Member



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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: June 16, 2026



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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

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