



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

APPELLANT: Fawzy Hassan
DOCKET NO.: 24-40511.001-R-1
PARCEL NO.: 27-03-102-013-0000

The parties of record before the Property Tax Appeal Board are Fawzy Hassan, the appellant, 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: \$11,616
IMPR.: \$71,384
TOTAL: \$83,000

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 2-story dwelling of frame and masonry exterior construction containing 5,790 square feet of living area. The dwelling is approximately 17 years old. Features of the home include a full basement with finished area, central air conditioning, 2 fireplaces, 3 full and 1 half bathrooms and a 3½-car garage. The property has a 21,120 square foot site located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located within the subject's assessment neighborhood and from 0.04 to 0.26 of a mile from the subject property. According to the PINs beginning with #27-03, the comparables are located within the same subarea as the subject. The comparables consist of class 2-06, 2-08

or 2-78, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,500 to 4,358 square feet of living area. The homes are from 31 to 70 years old. Each comparable has a partial or a full unfinished basement, 2 fireplaces, from 1 to 3 full bathrooms with four having 1 or 2 half bathrooms, and either a 1½-car, a 2-car or a 3-car garage. Five comparables each have central air conditioning. The comparables have improvement assessments that range from \$22,500 to \$48,000 or from \$6.79 to \$11.78 per square foot of living area. The appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,000. The property has an improvement assessment of \$71,384 or \$12.33 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 located within a different assessment neighborhood than the subject property. According to the PINs the comparables are located within a different subarea than the subject with the subject's PIN beginning in #27-03. The comparables consist of class 2-09, 2-story dwellings of masonry exterior construction ranging in size from 5,064 to 5,833 square feet of living area. The homes are from 8 to 27 years old. Each comparable has a partial or a full basement with two having finished area, central air conditioning, 2 or 3 fireplaces, 4 or 5 full and 1 half bathrooms and either a 3-car or a 4-car garage. The comparables have improvement assessments that range from \$67,986 to \$94,675 or from \$12.33 to \$16.87 per square foot of living area.

Conclusion of Law

The appellant 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 record contains a total of ten suggested equity comparables for the Board's consideration, none of which are truly similar to the subject due to varying differences in their overall property characteristics. Although the appellant disclosed their comparables are located within the subject's assessment neighborhood and within 0.26 of a mile from the subject; the comparables significantly differ from the subject in classification, age, dwelling size and/or other features. Conversely, although the board of review's comparables are similar to the subject in classification, age and/or dwelling size; the comparables are located within a different assessment neighborhood and subarea than the subject based on their PINs beginning with other than the subject's PIN of #27-03. Furthermore, the board of review's grid analysis did not provide the proximity of their comparables to the subject property. Nevertheless, the parties' ten comparables have improvement assessments ranging in size from \$22,500 to \$94,675 or from \$6.79 to \$16.87 per square foot of living area. 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

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