



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

APPELLANT: Joseph & Karen Merle
DOCKET NO.: 24-40560.001-R-1
PARCEL NO.: 27-06-312-007-0000

The parties of record before the Property Tax Appeal Board are Joseph & Karen Merle, 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: \$7,039
IMPR.: \$36,186
TOTAL: \$43,225

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 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 1-story dwelling of masonry exterior construction containing 2,534 square feet of living area. The home is approximately 24 years old. Features include a full unfinished basement, central air conditioning and a 2-car garage. The property has an 11,263 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on seven comparables located within the same assessment neighborhood as the subject. The comparables consist of class 2-04, 1-story dwellings of masonry exterior construction ranging in size from 1,889 to 2,628 square feet of living area. The dwellings are from 20 to 48 years old. Five comparables

have partial or full basements with one having finished area, and two comparables have crawl space foundations. Six comparable each have central air conditioning, and each comparable has either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$22,584 to \$36,109 or from \$11.75 to \$13.92 per square foot of living area. Based on this evidence, the appellants requested that 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 property of \$43,225. The subject property has an improvement assessment of \$36,186 or \$14.28 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood as the subject. The comparables consist of class 2-04, 1-story dwellings of masonry exterior construction containing either 2,534 or 2,544 square feet of living area. The dwellings are from 21 to 27 years old. Each comparable has a partial or full unfinished basement and either a 2-car or a 3-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$38,375 to \$42,193 or from \$15.14 to \$16.65 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

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

The parties submitted eleven suggested comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #4, #5, #6 and #7 due to differences from the subject in their older ages and/or lack of a basement foundation, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #2, #3 and the board of review's comparables which are overall most similar to the subject in design, age, dwelling size, location and most features. Moreover, four of these comparables are identical to the subject in dwelling size and most features. These seven comparables have improvement assessments ranging from \$34,791 to \$42,193 or from \$13.40 to \$16.65 per square foot of living area. The subject's improvement assessment of \$36,186 or \$14.28 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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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