



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

APPELLANT: Mike Rumaneh
DOCKET NO.: 17-28334.001-R-1
PARCEL NO.: 16-29-109-038-0000

The parties of record before the Property Tax Appeal Board are Mike Rumaneh, 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: \$ 3,685
IMPR.: \$11,457
TOTAL: \$15,142

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 2017 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 1.5-story dwelling of masonry exterior construction that has 1,303 square feet of living area. The dwelling was built in 1923. Features include a full unfinished basement and a detached one-car garage. The dwelling is situated on a 3,780 square foot site. The subject is classified as a 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is located in Berwyn Township, Cook County.

The appellant contends overvaluation and assessment equity as the bases of the appeal. In support of the inequity claim, the appellant submitted information on four assessment comparables located in close proximity to the subject.¹ The comparables consist of two, 1-story dwellings and two, 1.5-story dwellings of frame or frame and masonry exterior construction that were built from 1893 to 1923. Features of each comparable include a concrete slab foundation, central air conditioning,

¹ The appellant submitted five equity comparables but only descriptive information on four.

one comparable has a fireplace and two comparables have a one-car or a two-car garage. The dwellings range in size from 1,056 to 1,465 square feet of living area and have improvement assessments ranging from \$8,035 to \$11,309 or from \$7.17 to \$7.72 per square foot of living area.

In support of the overvaluation argument, the appellant submitted four comparable sales located in the same neighborhood code as the subject. The comparables consist of Class 2-03 dwellings of frame or masonry exterior construction that were built from 1908 to 1923. Three of the comparables have a basement with two comparables having a finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning and three comparables have a 2-car or a 2.5-car garage. The dwellings range in size from 1,023 to 1,497 square feet of living area and are situated on sites that range in size from 3,780 to 4,189 square feet of land area. The comparables sold in April or August 2016 for prices ranging from \$88,000 to \$129,900 or \$76.46 to \$92.89 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$15,142. The subject's assessment reflects an estimated market value of \$151,420 or \$116.21 per square foot of living area including land when applying Cook County's Ordinance level of assessment for Class 2 property of 10%. The subject has an improvement assessment of \$11,457 or \$8.79 per square foot of living area.

In support of its assessment of the subject property, the board of review submitted eight comparable properties with five comparables having sale information.² The comparables are located within the "same block" to .25 of mile from the subject. The comparables consist of three, 1-story dwellings and five, 1.5-story dwellings of frame or masonry exterior construction that were built from 1913 to 1941. Seven of the comparables each have a basement, three of which have finished areas and one comparable has a concrete slab foundation. One comparable has central air conditioning and six comparables have a 1.5-car or a 2-car garage. The dwellings range in size from 1,008 to 1,501 square feet of living area and have sites that range in the size from 3,780 to 4,410 square feet of land area. The comparables have improvement assessments ranging from \$7,431 to \$16,748 or from \$7.26 to \$13.39 per square foot of living area.

Comparables #1 through #4 and #6 sold from February to November 2016 for prices ranging from \$188,000 to \$310,000 or from \$167.11 to \$258.93 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 taxpayer argued in part 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 no reduction in the subject's assessment is warranted on grounds of overvaluation.

² For ease of reference the Board has renumbered the second grid analysis as #5 thru #8

The record contains nine comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable sales #2, #3, and #4. Comparable #2 is smaller in dwelling size, has an inferior concrete slab foundation and lacks a garage when compared to the subject. The Board finds appellant's comparables #3 and #4 have dissimilar finished basements when compared to the subject. The Board also gave less weight to board of review comparable sales #1, #3, and #4 due to the dissimilar design when compared to the subject; in addition, comparables #1 and #3 are smaller in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the remaining three comparable sales. These sales are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from February to June 2016 for prices ranging from \$129,900 to \$220,000 or from \$86.77 to \$178.43 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$151,420 or \$116.21 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering logical adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted based upon market value.

The appellant also argued assessment inequity as an alternative basis to 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 failed to meet this burden of proof.

The parties submitted twelve assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their inferior concrete slab foundations when compared to the subject's full unfinished basement. In addition, appellant's comparables #1 and #4 are of a dissimilar one-story design; comparables #1 thru #3 are older in age; and comparable #3 is smaller in dwelling size when compared to the subject. The Board gave less weight to comparables #1, #3, #4, #7 and #8 submitted by the board of review. Comparables to #1, #3, and #4 are dissimilar one-story dwellings; comparables #1 and #3 are smaller in dwelling size; comparables #3, #4, and #8 have a superior finished basement and comparable #7 is newer in age when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #2, #5, and #6. These comparables are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments that range from \$11,055 to \$15,069 or from \$8.97 to \$13.39 per square foot of living area. The subject property has an improvement assessment of \$11,457 or \$8.79 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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: October 20, 2020



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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