



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

APPELLANT: Mike Rumaneh
DOCKET NO.: 18-23348.001-R-1
PARCEL NO.: 16-30-231-020-0000

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: \$7,248
IMPR.: \$8,008
TOTAL: \$15,256

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 2018 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 one-story dwelling of frame construction with 1,024 square feet of living area. The dwelling is 93 years old. Features of the home include a full finished basement and a 2-car garage. The property has a 7,434 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-03 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 information on four comparable sales that were located within the same neighborhood code as the subject. The comparables had lots ranging in size from 3,402 to 4,410 square feet of land area that were improved with class 2-03 dwellings of masonry or frame construction. The homes ranged in size from 1,039 to 1,460 square feet of living area and ranged in age from 56 to 99 years old. The comparables featured full unfinished basements and other

features with varying degrees of similarity to the subject. The comparables had sale dates ranging from October 2017 to February 2018 and sold for prices ranging from \$100,000 to \$167,000 or from \$90.91 to \$122.71 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$11,267.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,256. The subject's assessment reflects a market value of \$152,560 or \$148.98 per square foot of living area, including land, when applying the level of assessment 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 that were located within the same neighborhood code as the subject. The comparables had lots ranging in size from 3,750 to 4,428 square feet of land area that were improved with one-story dwellings of masonry construction. The homes ranged in size from 1,044 to 1,192 square feet of living area and were either 94 or 101 years old. The comparables featured full basements, two of which had finished area and other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from August 2016 to May 2018 and sold for prices ranging from \$178,000 to \$246,000 or from \$161.09 to \$235.63 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 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 parties submitted a total of eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their differences in age or size, when compared to the subject. The Board also gave less weight to the board of review's comparables #1 and #4, due to their sale dates occurring greater than 14 months prior to the January 1, 2018 assessment date at issue. The Board finds the board of review's remaining comparables were most similar to the subject in location, style, age, size and most features. These sales also occurred proximate in time to the January 1, 2018 assessment date at issue. The best comparables sold in January and May 2018 for prices of \$246,000 and \$199,000 or \$235.63 and \$166.95 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$152,560 or \$148.98 per square foot of living area, including land, which is supported by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, such as the subject's larger lot, the Board finds subject's assessment is well supported. Based on the evidence in this record, the Board finds 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:

May 18, 2021



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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