



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

APPELLANT: Mike Rumaneh  
DOCKET NO.: 18-23349.001-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:  
Subject only to the State multiplier as applicable.

**LAND:** \$3,685  
**IMPR.:** \$9,893  
**TOTAL:** \$13,578

Subject only to the State multiplier as applicable.

**ANALYSIS**

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 1.5-story dwelling<sup>1</sup> of masonry exterior construction with 1,303 square feet of living area. The dwelling was constructed in 1924. Features of the home include a partial finished basement<sup>2</sup> and a one-car detached garage. The property has a 3,780 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 with the same neighborhood and

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<sup>1</sup> The appellant lists the subject property as a one-story. The board of review depicts the subject as a 1.5-story and includes a photograph that the Board finds depicts a 1.5-story design.

<sup>2</sup> The appellant reports a recreation room in the basement although the assessing officials record depicts an unfinished basement.

classification codes as the subject property. The comparables are improved with one-story dwellings of frame or masonry exterior construction that were built from 1904 to 1924. Each comparable has a basement with two comparables each having finished area, one comparables has central air conditioning and three comparables have a two-car garage. The dwellings range in size from 1,188 to 1,552 square feet of living area and are situated on sites ranging in size from 3,780 to 6,300 square feet of land area. The comparables sold from April 2016 to February 2018 for prices ranging from \$65,000 to \$141,000 or from \$54.71 to \$94.86 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 total assessment for the subject of \$13,578. The subject's assessment reflects a market value of \$135,780 or \$104.21 per square foot of living area including land when applying Cook County's Ordinance level of assessment for Class 2 property of 10%.

In support of the subject's assessment, the board of review submitted information on four comparable sales that are located within .25 of a mile from the subject property. The comparables consist of three, one-story dwellings and one, 1.5-story dwelling of masonry exterior construction that were built from 1921 to 1924. Each comparable has a basement with a finished area, one comparable has central air conditioning and each comparable has a two-car garage. The dwellings range in size from 1,007 to 1,115 square feet of living area and have sites that range in the size from 3,125 to 4,364 square feet of land area. The comparables sold from July to December 2017 for prices ranging from \$139,500 to \$250,000 or from \$126.59 to \$225.23 per square foot of living area, including land.

### **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 eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its lack of garage and older age when compared to the subject. The Board gave less weight to the appellant's comparable #2. This comparable has a sale date of April 2016, which is dated and less likely to be indicative of fair market value as of the subject's January 1, 2018 assessment date.

The Board finds the best evidence of market value are the remaining comparables. These comparables are similar in location, dwelling size, age and some features. These comparables sold from April 2017 to February 2018 for prices ranging from \$115,250 to \$250,000 or from \$90.85 to \$225.23 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$135,780 or \$104.21 per square foot of living area, including land, which falls within the range of similar comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the

Board finds the estimated market value as reflected by its assessment is supported. Based on this evidence, 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:

November 17, 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

AGENCY

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