



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

APPELLANT: Mike Rumaneh
DOCKET NO.: 23-27164.001-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 George N. Reveliotis, attorney-at-law 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 **A Reduction** 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: \$4,630
IMPR.: \$14,130
TOTAL: \$18,760

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 2023 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 is improved with a 1.5-story dwelling of masonry exterior construction containing 1,303 square feet of living area. The dwelling is approximately 99 years old. Features of the property include a full basement, one fireplace, 1½ bathrooms, and a 1-car garage. The property has a 3,780 square foot site located in Berwyn, Berwyn Township, Cook County. The subject is 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 composed of class 2-03 properties improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,180 to 1,465 square feet of living area. The homes are 97 to 130 years old. Three comparables have full basements and a 1-car or 2-car garage. Each comparable has one or

two bathrooms and one or two fireplaces. One comparable has a slab foundation and central air conditioning. The comparables have sites ranging in size from 3,780 to 4,410 square feet of land area. These properties have the same assessment neighborhood code as the subject property and are located within .22 of a mile from the subject property. The comparables sold from February 2021 to December 2022 for prices ranging from \$85,000 to \$205,000 or from \$58.02 to \$148.31 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$15,944.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,999. The subject's assessment reflects a market value of \$229,990 or \$176.51 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 comparables composed of class 2-03 properties improved with 1-story or 1.5-story dwellings of masonry exterior construction that range in size from 1,096 to 1,200 square feet of living area. The homes are 37 to 100 years old. Each comparable has a full basement with one having finished area, 1 or 1½ bathrooms and a 1-car, 1½-car or 2-car garage. Two comparables have central air conditioning. The comparables have sites ranging in size from 3,780 to 4,410 square feet of land area. These properties have the same neighborhood code as the subject property. Comparables #1 and #4 sold in December 2021 and November 2021 for prices of \$280,000 and \$240,000 or \$233.33 and \$217.39 per square foot of living area, land included, respectively. Comparables #2 and #3 had no sales information.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gives little weight to appellant's comparable sale #4 due to differences from the subject in age, foundation, the lack of a garage, and having central air conditioning, unlike the subject property. The Board gives little weight to board of review comparables #1 and #4 due to differences from the subject in age with the dwellings being approximately 53 years and 62 years younger than the subject dwelling, respectively. The Board gives no weight to board of review comparables #2 and #3 as neither property had sold and the assessment information associated with these comparables does not address the appellant's overvaluation argument. The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 that are similar to the subject dwelling in land area, age, dwelling size and features. These comparables sold for prices ranging from \$175,000 to \$205,000 or from \$140.80 to \$148.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$229,990 or \$176.51 per square foot of living area, including land, which is above the range established by

the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mike Rumaneh, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602