



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

APPELLANT: Ihab Oweisi  
DOCKET NO.: 23-29999.001-R-1  
PARCEL NO.: 16-29-117-010-0000

The parties of record before the Property Tax Appeal Board are Ihab Oweisi, 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 **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:** \$5,131  
**IMPR.:** \$23,868  
**TOTAL:** \$28,999

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 two-story multi-family building of frame construction with 2,199 square feet of building area. The building is approximately 105 years old. Features of the property include a slab foundation, one fireplace, three bathrooms, and a 2-car garage. The property has a 4,189 square foot site located in Berwyn, Berwyn Township, Cook County. The subject is a class 2-11 apartment building 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 2-11 properties improved with 1.5-story or 2-story multi-family buildings of masonry, frame, or frame and masonry exterior construction that range in size from 1,836 to 2,786 square feet of building area. The buildings are 98 to 109 years old. Each comparable has a full basement with three having

finished area, one fireplace, and a 1-car or 2-car garage. The comparables have 2, 2½ or 3 bathrooms. These properties have sites ranging in size from 3,780 to 5,249 square feet of land area. The comparables have the same neighborhood code as the subject and are located from .14 to .35 of a mile from the subject property. The sales occurred from June 2021 to September 2023 for prices ranging from \$150,000 to \$300,000 or from \$53.84 to \$128.00 per square foot of building area, land included. The appellant requested the subject's total assessment be reduced to \$20,950.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,999. The subject's assessment reflects a market value of \$289,990 or \$131.87 per square foot of building 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 consisting of class 2-11 properties improved with 1-story, 1.5-story or 2-story multi-family buildings of masonry or frame and masonry exterior construction that range in size from 2,277 to 2,382 square feet of building area. The buildings are 70 to 106 years old. Each property has a full basement with three being finished with an apartment, two to four bathrooms, and a 1.5-car or 2-car garage. The comparables have sites ranging in size from 3,780 to 4,347 square feet of land area. The comparables have the same neighborhood code as the subject property. The sales occurred from February 2022 to April 2023 for prices ranging from \$350,000 to \$370,000 or from \$150.11 to \$160.96 per square foot of building 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 information on eight comparable sales with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1, #2, and #4 due to differences from the subject building in size. The Board gives less weight to appellant's comparable #3 as the price is an outlier when contrasted with the remaining comparables that are similar to this comparable in building size. The Board gives most weight to the board of review comparables that are similar to the subject in building size but have varying degrees of similarity to the subject in style, age and foundation. The board of review comparables sold for prices ranging from \$350,000 to \$370,000 or from \$150.11 to \$160.96 per square foot of building area, including land, a relatively narrow range. The subject's assessment reflects a market value of \$289,990 or \$131.87 per square foot of building area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the best comparables for differences from the subject, the Board finds the

assessment of the subject property is correct 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:

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

Ihab Oweisi, 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