



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

APPELLANT: Mark Feyman
DOCKET NO.: 23-39966.001-R-1
PARCEL NO.: 28-14-205-029-0000

The parties of record before the Property Tax Appeal Board are Mark Feyman, 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: \$1,679
IMPR.: \$7,820
TOTAL: \$9,499

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 consists of a 1-story dwelling of frame exterior construction containing 1,040 square feet of living area. The home is 62 years old. Features include a crawl space foundation and 1 bathroom. The property has a 7,463 square foot site and is located in Markham, Bremen 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 located within the same assessment neighborhood as the subject. The comparables have sites ranging from 7,500 to 13,049 square feet of land area that are improved with class 2-03, 1-story dwellings of frame exterior construction ranging in size from 1,040 to 1,340 square feet of living area. The dwellings are each 64 years old. Each comparable has a slab or crawl space foundation, 1 bathroom and a

fireplace. One comparable has a 1-car garage. The comparables sold from May 2021 to March 2023 for prices ranging from \$38,000 to \$95,000 or from \$33.58 to \$86.36 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$5,132, which reflects a market value of \$51,320 or \$49.35 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%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,499. The subject's assessment reflects a market value of \$94,990 or \$91.34 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 located within the subject's assessment neighborhood and within the subject's block or approximately ¼ of a mile from the subject. The comparables have sites ranging from 7,500 to 8,125 square feet of land area that are improved with class 2-03, 1-story of frame exterior construction each containing 1,040 square feet of living area. The dwellings are 62 to 64 years old. Each comparable has a slab or crawl space foundation and 1 bathroom. One comparable has a 1-car garage. The comparables sold from April 2021 to October 2023 for prices ranging from \$124,850 to \$145,000 and from \$120.05 to \$139.42 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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's sale #3 and the board of review's sales #2 and #4 which sold from April to July of 2021, less proximate in time to the January 1, 2023 assessment date at issue than the other comparables in the record. Additionally, the Board gives less weight to the appellant's sale #4 due to its considerably larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's sales #1 and #2 as well as the board of review sales #1 and #3 which sold more proximate in time to the assessment date and are overall most similar to the subject in location, design, age, dwelling size and some features. These four comparables sold from August 2022 to October 2023 for prices ranging from \$45,000 to \$145,000 or from \$40.91 to \$139.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$94,990 or \$91.34 per square foot of

living area, including land, which falls within the range established by the best comparable sales in the record. In addition, the subject's assessment falls below the board of review's comparable #1 and #3 that are identical or nearly identical in property characteristics to the subject. Based on this record and after considering the appropriate adjustments to the best comparable sales for differences from the subject, 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: June 16, 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

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