



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

APPELLANT: Manal Musa
DOCKET NO.: 24-25885.001-R-1
PARCEL NO.: 16-19-409-047-0000

The parties of record before the Property Tax Appeal Board are Manal Musa, 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: \$6,426
IMPR.: \$28,574
TOTAL: \$35,000

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 2024 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 2-story building of masonry exterior construction with 3,738 square feet of gross building area. The building is approximately 79 years old. Features of the building include a full basement finished with an apartment and a 2-car garage. The property has a 4,284 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-11 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 subject's assessment neighborhood and within .17 of a mile of the subject. The comparables consist of 2-story class 2-11 buildings of masonry exterior construction ranging in size from 2,162 to 5,325 square feet of gross building area. The buildings range in age from 76 to 99 years old. Each

building has either a full or partial basement finished with an apartment, a fireplace, and a 2-car or 3-car garage. The parcels range in size from 3,780 to 4,662 square feet of land area. The comparables sold from May 2022 to May 2024 for prices ranging from \$58,416 to \$457,500 or from \$27.02 to \$85.92 per square foot of gross building area, including land. Based on this evidence, the appellant requested a reduced assessment of \$25,123, for an estimated market value of \$251,230 or \$67.21 per square foot of gross building area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,000. The subject's assessment reflects a market value of \$350,000 or \$93.63 per square foot of gross building area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood and within .25 of a mile of the subject. Comparable #1 is the same property as the appellant's comparable #2. The comparables consist of 2-story class 2-11 buildings of masonry exterior construction ranging in size from 3,195 to 4,544 square feet of gross building area. The buildings are 70 to 98 years old. Each building has a full basement finished with an apartment, one comparable has central air conditioning, and three comparables each have a 2-car garage. The parcels range from 3,780 to 5,008 square feet of land area. The comparables sold from January 2022 to June 2023 for prices ranging from \$383,000 to \$470,000 or from \$84.29 to \$129.16 per square foot of gross building 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellant's comparables #1 and #4, which differ from the subject in building size and/or sold less proximate to the January 1, 2024 assessment date at issue than the other comparables in the record. The Board also gives reduced weight to the board of review's comparable #2, #3, and #4, which feature central air conditioning, lack a garage, and/or sold less proximate to the January 1, 2024 assessment date at issue. The Board finds the parties remaining comparables, including the shared comparable, sold proximate to the assessment date at issue and are similar to the subject in location, building size, and features. These most similar comparables sold in June and August 2023 for prices of \$270,000 and \$383,000 or \$71.62 and \$84.29 per square foot of gross building area, including land. The subject's assessment reflects a

market value of \$350,000 or \$93.63 per square foot of gross building area, including land, which is bracketed by the two best comparable sales in this record overall and above the best comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, and economies of scale, 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 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

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