



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

APPELLANT: Mike Rumaneh
DOCKET NO.: 24-25890.001-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 **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: \$4,630
IMPR.: \$17,409
TOTAL: \$22,039

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 is improved with a 1.5-story dwelling of masonry exterior construction containing 1,303 square feet of living area. The dwelling is approximately 100 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 frame or masonry exterior construction that range in size from 1,096 to 1,512 square feet of living area. The dwellings are 102 to 110 years old. Each comparable has a full basement, one fireplace, and one bathroom. One comparable has central

air conditioning and three comparable have either a 1-car or a 2-car garage. These properties have sites with either 3,780 or 4,189 square feet of living area. The comparable have the same neighborhood code as the subject property and are located from .12 to .14 of a mile from the subject property. The sales occurred from February to August 2024 for prices ranging from \$105,000 \$200,000 or from \$69.44 to \$139.86 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$14,522.

The appellant submitted a copy of the final decision issued by the board of review disclosing a total assessment of \$22,039. The subject's assessment reflects a market value of \$220,390 or \$169.14 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" and information on four comparable sales to support its contention of the correct assessment of the subject property. The comparables are composed of class 2-03 properties improved with 1.5-story or 1.6-story dwellings of masonry exterior construction that range in size from 1,304 to 1,564 square feet of living area. The homes are from 101 to 115 years old. Three comparables have full basements with two having finished area. One comparable has a slab foundation. The comparables have 1½, 2 or 2½ bathrooms. Three comparables have central air conditioning and a 1½-car, 2-car or 2½-car garage. Each comparable has a 3,780 square foot site. These properties have the same neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. Comparable #1 is located along the same street as the subject property. The comparables sold from February 2022 to October 2023 for prices ranging from \$255,000 to \$335,000 or from \$169.10 to \$214.19 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 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 #3 and #4 as the prices of these two comparables are outliers that are significantly below the prices of the other comparables in this record. The Board gives less weight to board of review comparable #1, #2 and #3 due to their sales being less proximate in time to the assessment date at issue than the best sales in this record. Additionally, board of review comparable #2 differs from the subject in foundation which further detracts from the weight given this comparable. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 as well as board of review comparable sale #4 that range in size from 1,144 to 1,489 square feet of living area and are 102 to 115 years old. These comparables sold from October 2023 to August 2024 for prices ranging from \$160,000 to \$259,900 or from \$134.42 to \$199.31 per square foot of living area, including land. Board of

review comparable #4 is most similar to the subject in style and size but has central air conditioning, unlike the subject property, and a larger garage than the subject, necessitating downward adjustments to make the property more equivalent to the subject for these differences. Board of review comparable #4 sold in October 2023 for price of 259,900 or \$199.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$220,390 or \$169.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is below the price of the comparable most similar to the subject in style and size. Based on this evidence, after considering the appropriate adjustments to the best comparables, the Board finds the subject's assessment is reflective of the property's market value and a reduction in the 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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