



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

APPELLANT: Mike Rumaneh  
DOCKET NO.: 24-25893.001-R-1  
PARCEL NO.: 16-29-117-032-0000

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:** \$5,132  
**IMPR.:** \$15,358  
**TOTAL:** \$20,490

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 one-story dwelling of masonry exterior construction containing 1,151 square feet of living area. The dwelling is approximately 98 years old. Features of the property included a full basement with a recreation room, one bathroom and a 2-car garage. The property has a 4,189 square foot site located in Berwyn, Berwyn 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 consisting of class 2-03 properties improved with one-story dwellings of frame and masonry exterior construction that range in size from 1,144 to 1,512 square feet of living area. The homes are 101 to 110 years old. Each property has a full basement with one having finished area, one fireplace, one or two bathrooms

and a 1-car or 2-car garage. Two comparables have central air conditioning. These properties have sites ranging in size from 3,780 to 4,284 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from .04 to .22 of a mile from the subject property. These properties sold from December 2022 to September 2024 for prices ranging from \$105,000 to \$236,400 or from \$69.44 to \$178.68 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$15,431.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,777. The subject's assessment reflects a market value of \$227,770 or \$197.89 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 or frame and masonry exterior construction that range in size from 1,197 to 1,483 square feet of living area and are from 98 to 107 years old. Each property has a full basement with three having finished area, and a 2-car or 2½-car garage. The comparables have 1, 2 or 2½ bathrooms and two comparables have central air conditioning. These properties have sites ranging in size from 3,780 to 5,249 square feet of land area. The comparables have the same assessment neighborhood code as the subject and three are located ¼ of mile from the subject. Comparable #3 sold in October 2021 for a price of \$221,000 or \$184.63 per square foot of living area, including land. Comparables #1, #2 and #4 have no sales data.

### **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 no weight to board of review comparables #1, #2 and #4 as none of these properties have any sales data in response to the appellant's overvaluation argument. The Board gives less weight to appellant's comparable sale #4 as the price of this property is an outlier that is significantly below the four remaining sales in this record. The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 as well as board of review comparable #3 that sold for prices ranging from \$160,000 to \$236,400 or from \$139.86 to \$184.63 per square foot of living area, including land. The comparable most similar to the subject in location is appellant's comparable #1, located along the same street as the subject property, but is improved with a dwelling that is approximately 15% larger than the subject dwelling. This property sold for a price of \$236,400 or \$178.68 per square foot of living area, land included. The subject's assessment reflects a market value of \$227,770 or \$197.89 per square foot of living area, including land, which is within the overall price range but is above the range on a per square foot of living area basis as established by the best comparable sales in this

record. Only one comparable has an overall price higher than the market value reflected by the subject's assessment, which is justified based on the property's larger dwelling when compared to the subject dwelling. The three comparables most similar to the subject in dwelling size have prices ranging from \$160,000 to \$221,000, which are below the subject's market value as reflected by the property's total assessment. 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

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