



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

APPELLANT: Mike Rumaneh
DOCKET NO.: 24-25895.001-R-1
PARCEL NO.: 16-30-231-020-0000

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: \$9,106
IMPR.: \$8,394
TOTAL: \$17,500

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 one-story dwelling of frame construction containing 1,024 square feet of living area. The dwelling is approximately 100 years old. Features of the property include a full basement with finished area, one fireplace, two bathrooms, and a 2-car garage. The property has a 7,434 square foot site located in Berwyn, Berwyn Township, Cook County. The subject is 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 masonry exterior construction that range in size from 1,020 to 1,512 square feet of living area. The homes are 102 to 110 years old. One comparable has a full finished basement and three comparables have full unfinished basements. Each

property has one fireplace, one bathroom, and a 2-car garage. One comparable has central air conditioning. The comparables have sites with either 3,780 or 4,189 square feet of land area. These properties have the same neighborhood code as the subject and are located along the same street as the subject property and within .07 of a mile from the subject. The sales occurred from December 2022 to April 2024 for prices ranging from \$105,000 to \$200,000 or from \$69.44 to \$178.92 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$13,594.

The appellant submitted a copy of the final decision issued by the board of review disclosing the total assessment for the subject property of \$22,439. The subject's assessment reflects a market value of \$224,390 or \$219.13 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 in support of its contention of the correct assessment of the subject property. The comparables have the same classification code and neighborhood code as the subject property. These properties are improved with 1-story or 1.5-story dwellings of frame or masonry exterior construction that range in size from 1,001 to 1,373 square feet of living area and are 100 to 117 years old. Each property has a full or partial basement with finished area, and a 2-car or 2½-car garage. The comparables have 1, 1½, or 2 bathrooms. Two comparables have central air conditioning. These properties have sites ranging in size from 3,780 to 6,680 square feet of land area and are located ¼ of a mile from the subject or in the "subarea." The sales occurred from March 2022 to August 2024 for prices ranging from \$235,000 to \$425,000 or from \$225.78 to \$368.92 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 met this burden of proof and a reduction in the subject's assessment is 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 finds the best evidence of market value to be the appellant's comparable sales that are more similar to the subject in location and/or sold more proximate in time to the assessment date at issue than the comparables provided by the board of review. The appellant's comparables are also similar to the subject in age and features. These comparables sold for prices ranging from \$105,000 to \$200,000 or from \$69.44 to \$178.92 per square foot of living area, including land. Appellant's comparable #4 is an outlier with a price significantly lower than the three other comparables provided by the appellant which diminishes the weight given this sale. Appellant's comparables #1 and #2 are most similar to the subject in dwelling size, giving more credence to these sales, and sold for prices of \$182,500 and \$175,000 or \$178.92 and \$148.31 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of

\$224,390 or \$219.13 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. 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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