



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

APPELLANT: Miro Ziaja
DOCKET NO.: 19-53465.001-R-1
PARCEL NO.: 25-20-220-026-0000

The parties of record before the Property Tax Appeal Board are Miro Ziaja, the appellant(s), 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: \$2,031
IMPR.: \$7,116
TOTAL: \$9,147

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year after receiving a decision from the Cook County Board of Review. 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 multi-level, masonry dwelling with 1,070 square feet of living area. The dwelling is 55 years old and is situated on a 3,125 square foot parcel of land. It is located in Lake Township, Cook County and is classified as a Class 2-34 property under the Cook County Real Property Assessment Classification Ordinance. The appellant stated the subject property is not owner-occupied.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was transferred to the appellant from Alexander and Hanna Debski on October 11, 2018 for a price of \$54,000, or \$50.47 per square foot, including land, in a cash transaction. The evidence indicated the subject was sold "by owner" and was not advertised for sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In support of its contention of the correct assessment, the board of review submitted Notes on Appeal indicating the subject's current assessed value is \$9,147. The subject's assessment reflects a market value of \$91,470, or \$85.49 per square foot of living area, including land, when applying the statutory level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review also submitted information on four equity comparables. The sale of the subject in October 2018 for \$54,000 was also reflected on the grid sheet. Based on this evidence, the board 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 Board finds that the subject's sale as reported by the appellant does not have the elements of an arm's length transaction as it was not advertised or exposed on the open market as the property was sold "by owner." No other evidence regarding the circumstances surrounding the sale was provided by the appellant. Additionally, the appellant failed to provide sale comparables as evidence that the sale of the subject was reflective of its market value as of January 1, 2019. Accordingly, the appellant has not proven, by a preponderance of the evidence, that 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:

August 22, 2023



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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