



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

APPELLANT: Miro Ziaja
DOCKET NO.: 21-44914.001-R-1
PARCEL NO.: 26-06-305-014-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Miro Ziaja, 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, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is justified. The correct assessed valuation of the property is:

LAND: \$5,213
IMPR.: \$2,297
TOTAL: \$7,510

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 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 1,272 square feet, one-story brick building on a 4,170 square feet parcel in Chicago, Hyde Park Township, Cook County. The 55-year-old, class 2-03 residence contained central air conditioning, a two-car garage, and a full basement. The subject property sold in June 2019 for \$75,100 after realtor Robert O'Hara of RE/MAX Synergy advertised the property on multiple listing services for 93 days. The subject was sold pursuant to a foreclosure action.

The appellant contends the \$10,999 subject assessment overvalues the subject property. The appellant supported the overvaluation argument with a copy of the Multi-Board Residential Real Estate Contract, or closing disclosure, indicating the subject sold in June 2019 for \$75,100 to Mirosław Ziaja.

In its “Notes on Appeal,” the county board of review maintained that the subject was correctly assessed at \$10,999. To fortify this position, the board of review supplied details about two sales of one-story masonry properties in the subject’s subdivision. The county board of review’s comparable sales, which included 65- and 68-year-old improvements between 1,239 and 1,320 square feet in size, respectively, occurred in February 2021 and October 2021 for \$175,000 and \$138,500, or \$132.58 and \$111.78 per square foot. The board of review included two additional properties in its analysis but did not provide credible sales information for those properties. Nor did the board of review directly address the appellant’s recent sale evidence or representation that the sale involved a foreclosed-upon asset.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in the Cook County Board of Review’s 2021 assessment of the subject. When appellants base a property tax appeal on overvaluation, 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 a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

In this record, the appellant attached to the petition a Multi-Board Residential Real Estate Contract confirming that the subject sold in June 2019, fewer than two years before the 2021 assessment year, for \$75,100. By contrast, the board of review submitted information about two recent sales of properties of unknown distance from the subject. While the appellant represented the transfer occurred pursuant to a foreclosure action, PTAB finds the recent sale convincingly establishes subject market value because the property had been advertised on the open market for approximately three months. In summary, PTAB finds the appellant demonstrated that the market valued the distressed or foreclosed-upon subject for \$75,100. PTAB accordingly concludes the appellant showed overvaluation by a preponderance of the evidence and a reduction in the total subject assessment to \$7,510, commensurate with the indicated market value and the appellant’s request, is warranted.

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:

April 21, 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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