



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

APPELLANT: Grzegorz & Wioleta Sochacki
DOCKET NO.: 23-33144.001-R-1
PARCEL NO.: 23-15-204-015-0000

The parties of record before the Property Tax Appeal Board are Grzegorz & Wioleta Sochacki, the appellants, by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. in Chicago, 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: \$7,367
IMPR.: \$0
TOTAL: \$7,367

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2023 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 a vacant parcel containing 24,559 square feet of land that adjoins a parcel with a residence. The subject parcel is located in Palos Hilla, Palos Township, Cook County. It is classified as a class 2-41 property under the Cook County Real Property Assessment Classification Ordinance. That classification is for vacant land under common ownership with an adjacent residence.

In their appeal petition, the appellants assert a contention of law as the basis of this appeal, but they do not identify any legal issue in their brief. Instead, they assert that the subject parcel was overvalued because it cannot be sold, used, or occupied independently of an adjoining parcel with a residence when access to that parcel depends on access to the subject, which is located along 89th Street in Palos Hills. They argue that the subject's value is \$0.50 per square foot, not \$3.00 per square foot, as the board of review determined. Thus, they contend that the subject's assessed value should be reduced from \$7.367, or \$0.30 per square foot, to \$1,227, or \$0.05 per

square foot, based on the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

The board of review submitted its "Board of Review Notes on Appeal" stating that the subject's total assessment was \$7,367. The subject's assessment reflects a market value of \$73,670, or \$3.00 per square foot, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The board of review also submitted a grid sheet with information about the assessments of four suggested comparable properties that have the same neighborhood code as the subject. Those parcels contain between 16,240 and 38,195 square feet of vacant land. Two were assessed at \$0.70 per square foot, and the other two were assessed at \$0.30 per square foot.

Conclusion of Law

The appellants contend that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of an appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 appellants presented evidence that there are limitations on their ability to use and sell the subject property. But they failed to present any evidence showing what the subject's value is with those limitations. They simply argue that the value is \$0.50 per square foot without any evidence supporting that asserted value. Accordingly, the appellants have failed to show overvaluation by a preponderance of the evidence, so a reduction in the subject's assessment is not 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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