



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

APPELLANT: Jacek Sojka  
DOCKET NO.: 23-48454.001-R-1  
PARCEL NO.: 18-35-213-010-0000

The parties of record before the Property Tax Appeal Board are Jacek Sojka, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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:** \$4,668  
**IMPR.:** \$15,331  
**TOTAL:** \$19,999

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 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 consists of a 10,374 square foot site that is improved with a one-story dwelling of masonry exterior construction that contains 982 square feet of living area. The dwelling is approximately 68 years old. Features of the property include a slab foundation, central air conditioning, one bathroom, and a 2-car garage.<sup>1</sup> The property is in Justice, Lyons Township, Cook County. The subject is a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> In Section V – Comparable Sales/Assessment Grid Analysis of the petition the appellant indicated the subject does not have central air conditioning. However, in Section III of the petition the appellant indicated the subject has central air conditioning. The board of review described the subject as having central air conditioning. Based on this record the Board finds the subject dwelling has central air conditioning.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of class 2-02 properties improved with dwellings of masonry exterior construction that have either 982 or 983 square feet of living area. The dwellings are 65 to 68 years old. Three comparables have crawl space foundations and two comparables have slab foundations. Each property has one bathroom and a 1-car or 2-car garage. The comparables have the same neighborhood code as the subject and are located from .04 to .32 of a mile from the subject property. These properties have improvement assessments ranging from \$13,032 to \$13,228 or from \$13.26 to \$13.47 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$13,021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,999. The subject property has an improvement assessment of \$15,331 or \$15.61 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-02 properties improved with one-story dwellings of masonry exterior construction each with 982 square feet of living area and are 68 years old. Three comparables have a crawl space foundation and one comparable has a slab foundation. Each comparable has one bathroom and a 2-car garage. Three comparables have central air conditioning. The comparables have the same classification code as the subject property and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments range from \$16,331 to \$18,331 or from \$16.63 to \$18.67 per square foot of living area.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are similar to the subject in location, age, exterior construction and dwelling size. The Board, however, gives most weight to board of review comparables #1, #2 and #4 owing to the fact each comparable has central air conditioning, which is a feature of the subject property. Board of review comparables #1 and #4 have crawl space foundations, while the subject has a slab foundation, indicating downward adjustments to these two comparables to make them more equivalent to the subject for this difference would be appropriate. These three comparables have improvement assessments that range from \$16,331 to \$18,331 or from \$16.63 to \$18.67 per square foot of living area. The subject's improvement assessment of \$15,331 or \$15.61 per square foot of living area falls below the range established by the best comparables in this record. The remaining comparables submitted by the parties do not have central air conditioning detracting from the weight given these properties. Based on this record, after considering the

appropriate adjustments to the best comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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

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: June 16, 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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