FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Krzysztof Ochwat
DOCKET NO.: 24-53233.001-R-1
PARCEL NO.: 12-12-217-003-0000

The parties of record before the Property Tax Appeal Board are Krzysztof Ochwat, 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:	$12,700
IMPR.:	$66,277
TOTAL:	$78,977

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 2-story dwelling of frame exterior construction with 2,882 square feet of living area. The dwelling is approximately 17 years old. Features include a partial basement with finished area, three full bathrooms, one half bathroom, central air conditioning, one fireplace, and a 2-car garage.[1] The property has a 5,080 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the subject's assessment neighborhood. The comparables are improved

[1] The Board finds the subject has central air conditioning according to Section III of the appellant's residential appeal petition and the board of review's grid analysis, which was unrefuted by the appellant.

with 2-story, class 2-78 dwellings of masonry exterior construction ranging in size from 2,536 to 3,229 square feet of living area. The homes range in age from 27 to 61 years old. Each comparable has a full or partial basement for which basement finish if any, was not disclosed by the appellant. The homes each have two full bathrooms, with four of these also having a half bathroom and a 2-car garage. Four comparables each have one fireplace. The comparables have improvement assessments ranging from $49,063 to $53,295 or from $15.98 to $19.44 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $46,054.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $78,977. The subject property has an improvement assessment of $66,277 or $23.00 per square foot of living area.

The board of review did not submit any suggested equity comparables in support of its contention of the correct assessment.

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). Based on this limited record, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted five suggested equity comparables for the Board's consideration, as the board of review failed to provide any suggested comparables. The Board finds each of the appellant's comparables to be an older home with a lesser bathroom count than the subject, as well as each lacking central air conditioning, which is a feature of the subject. Four of these comparables are smaller homes than the subject, and one comparable lacks a fireplace, which the subject features. Additionally, the appellant failed to disclose basement finish, if any, for the comparables, which would require adjustments for this difference, if necessary. The aforementioned differences would necessitate appropriate upward adjustments to the appellant's comparables to make them more equivalent to the subject. These comparables have improvement assessments ranging from $49,063 to $53,295 or from $15.98 to $19.44 per square foot of living area. The subject's improvement assessment of $66,277 or $23.00 per square foot of living area falls above the range established by the comparables in this record. However, the subject's higher improvement assessment is logical considering the appellant's comparables are inferior to the subject, as previously described. Based on this limited record and after considering appropriate adjustments to the appellant's comparables for differences from the subject, 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 | Member

DISSENTING:

C E R T I F I C A T I O N

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: July 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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