



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

APPELLANT: Stratos Rounis  
DOCKET NO.: 21-57391.001-R-1  
PARCEL NO.: 10-33-221-043-0000

The parties of record before the Property Tax Appeal Board are Stratos Rounis, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:** \$6,200  
**IMPR.:** \$27,110  
**TOTAL:** \$33,310

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 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 2-story dwelling of masonry construction with 2,059 square feet of living area which is approximately 73 years old. Features of the home include 2½ bathrooms, a full basement finished with a recreation room, one fireplace, and a 1-car garage. The property has a 6,200 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-05 property<sup>1</sup> 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 three equity comparables located from 1.2 to 3 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-05

---

<sup>1</sup> Two-or-more story residence, over 62 years of age, and up to 2,200 square feet of living area.

dwelling of masonry construction ranging in size from 1,887 to 2,158 square feet of living area and ranging in age from 67 to 72 years old. The comparables each feature a full basement finished with a recreation room, and a 1-car or a 2-car garage. Two comparables have central air conditioning, and one dwelling has a fireplace. The comparables have improvement assessments that range from \$23,075 to \$24,866 or from \$11.53 to \$12.29 per square foot of living area. The appellant's counsel also submitted a brief requesting a reduction to the improvement assessment for each parcel.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,310. The subject has an improvement assessment of \$27,110 or \$13.17 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 located within ¼ of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-05 dwellings of masonry construction ranging in size from 1,687 to 2,112 square feet of living area and are either 71 or 78 years old. Each comparable features a full basement, (three finished with formal recreation room), and one or two fireplaces. Three comparables also have central air conditioning, and three comparable have a 1-car, a 2-car, or a 3-car garage. The comparables have improvement assessments that range from \$25,017 to \$32,233 or from \$14.52 to \$16.05 per square foot of living area.

### **Conclusion of Law**

The taxpayer 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 a total of seven equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables based on their locations being from 1.2 to 3 miles in distance from the subject. The Board also gave less weight to board of review comparable #1 due to this property lacking a garage which is a feature of the subject property. The Board finds the best evidence of equity in assessment to be board of review comparables #2, #3, and #4 which are located more proximate in distance to the subject than the appellant's comparables and are overall similar to the subject in design/class, age, and some features. However, board of review comparables #3 and #4 have smaller dwelling sizes relative to the subject; comparable #2 does not have a finished basement which is a feature of the subject dwelling; and comparable #3 lacks central air conditioning which is a feature of the subject dwelling. These differences from the subject suggest that upward adjustments are needed to the comparables in order to make them more equivalent to the subject property. The best comparables in the record have improvement assessments ranging from \$25,017 to \$32,233 or from \$14.67 to \$16.05 per square foot of living area. The subject's improvement assessment of \$27,110 or \$13.17 per square foot of living area falls within the range established by the best

comparables in this record in terms of overall improvement assessment and is below on a per square foot of living area basis.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject is inequitably assessed and, therefore, a reduction in the subject's improvement 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: \_\_\_\_\_

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: \_\_\_\_\_

May 20, 2025



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Stratos Rounis, by attorney:  
Brian P. Liston  
Law Offices of Liston & Tsantilis, P.C.  
200 S. Wacker Drive  
Suite 820  
Chicago, IL 60606

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602