



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

APPELLANT: Nick Pappas  
DOCKET NO.: 22-49710.001-R-1  
PARCEL NO.: 10-22-325-024-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Nick Pappas, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,020  
**IMPR.:** \$62,980  
**TOTAL:** \$70,000

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 2022 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 5,361 square feet, multi-level dwelling of masonry construction situated on a 5,400 square feet parcel in Skokie, Niles Township, Cook County. The 58-year-old home, a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance, included six full bathrooms and a partial basement but no air conditioning, fireplace, or garage.

Contesting the \$62,980 improvement assessment as inequitable for the subject, the appellant argues the assessment rate must be reduced to \$9.49 to remain in line with those of similar properties. To support this contention, the appellant selected five class 2-11 masonry buildings within 1.49 miles of the subject as evidence of assessment inequity. The appellant's suggested comparables had a building between 46 and 99 years of age; bathroom count between three and

seven; improvement square footage between 5,391 and 5,967; and improvement assessment between \$8.16 and \$10.34.

In its “Board of Review Notes on Appeal,” the county board of review stood by its subject improvement assessment of \$62,980, or \$11.75 per living square foot. In defense of its position that the \$70,000 total subject assessment is appropriate, the county board of review listed four masonry buildings with improvement assessments ranging from \$11.40 to \$16.23 as assessment comparators. The board of review’s selections included no fireplace, a full basement, and at least four full bathrooms. These properties were between 59 and 94 years in building age; between 4,642 and 6,300 square feet in living area; and between \$11.40 and \$16.23 per square foot in improvement assessment.

The appellant submitted a rebuttal highlighting the discrepancies between the features of the board of review’s evidence and those of the subject property, noting that several of the board of review’s selections were located in a different neighborhood than the subject.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the strength of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of at least 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 Property Tax Appeal Board (PTAB) finds the appellant did not overcome this burden of proof.

As the properties most similar to the subject in this record, appellant comparables #2 and #4 anchor the low end of the range of equitable assessments while board of review comparable #1 occupies the high end. Appellant comparable #2’s older building and three fewer bathrooms make it inferior to the subject improvement, which this comparable partially mitigates with a two-car garage and more living area. Appellant comparable #4 also included more living space, a two-car garage, and air conditioning but lacked the subject’s partial basement and three half bathrooms’ worth of functionality. Meanwhile, board of review comparable #1 was the only submission the board of review identified as being a quarter mile away from the subject. This comparable’s larger improvement and basement as well as its air conditioning and garage inclusion mitigated its inferior bathroom utility and significantly older building. Given these

properties, the subject improvement would be equitably assessed anywhere between \$9.29 and \$16.23 per living square foot. Because the subject's assessment of \$11.75 per improvement square foot falls within this range, PTAB finds the appellant did not prove with clear and convincing evidence that the subject improvement assessment is inequitable or warrants reduction.

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: \_\_\_\_\_

October 21, 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

Nick Pappas, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

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