



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

APPELLANT: Nick Pappas
DOCKET NO.: 22-49831.001-R-1
PARCEL NO.: 10-28-217-017-0000

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: \$6,448
IMPR.: \$54,637
TOTAL: \$61,085

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

A 4,292 square feet, two-story structure built on a 4,960 square feet parcel in Skokie of Niles Township, Cook County constitutes the subject property. The 65-year-old residence, a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance, contained 6.5 bathrooms but no garage, fireplace, air conditioning, or basement storage.

Arguing the \$54,637 assessment is inequitably high for the subject improvement, the appellant contends the assessment must be lowered to \$9.83 per improvement square foot. To show that the subject assessment is not on par with those of similar properties, the appellant volunteered eight class 2-11 masonry structures within 1.92 miles of the subject as assessment benchmarks. The appellant's preferred comparators all included air conditioning (except submission #1), no fireplace, and at least two full bathrooms. Moreover, these properties were between 30 and 66

years in building age; a slab foundation and full basement space; 4,242 and 4,510 in living square footage; and \$5.58 and \$10.75 per improvement square foot in assessment.

The county board of review maintained in its “Notes on Appeal” that the subject improvement was fairly assessed at \$54,637, or \$12.73 per living square foot. In defense of the \$61,085 total subject assessment, the county board of review put forth three two-story masonry properties within a quarter mile of the subject as equity comparators. The county board of review’s selections featured no air conditioning, no fireplace, and no garage—except for submission #1, which included a two-car garage. These suggested comparables ranged from 53 to 67 years in building age; 4,207 to 4,481 square feet in living space; and \$12.84 to \$13.92 per improvement square foot in assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; 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 a property tax appeal is based on unequal treatment in the assessment, 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 degree of proof needed for the conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of not fewer 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 Property Tax Appeal Board (PTAB) finds the appellant did not conquer this burden of proof.

Of the parties’ submissions, appellant comparable #1 and board of review comparables #2 and #3 most closely match the subject property’s attributes and therefore comprise the best evidence of assessment equity in this record. PTAB acknowledges that appellant comparable #1 is nearly identical to the subject improvement in every respect, even location, except that the subject is one year newer and included an extra half bathroom. More significantly, the comparable’s \$5.58 per living square foot assessment rate appears to confirm the inequity of the subject’s \$12.73 per square foot improvement assessment. Yet the appellant did not submit any other properties with striking resemblances to the subject; indeed, every other property selected by the appellant was over a mile away from the subject. Meanwhile, though board of review comparables #2 and #3 each differed from the subject in living area, bathroom utility, and basement space, they were within a quarter mile and 13 years of the subject improvement. Because the \$12.73 subject improvement assessment falls within the equitable range of \$5.58 and \$13.60 per living square foot established by these comparables, the appellant did not prove assessment inequity by clear and convincing evidence and PTAB finds a reduction in the subject 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: _____

November 25, 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

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