



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

APPELLANT: Soula Spyropoulos
DOCKET NO.: 22-49864.001-R-1
PARCEL NO.: 10-34-217-001-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Soula Spyropoulos, 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: \$10,546
IMPR.: \$91,031
TOTAL: \$101,577

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 5,410 square feet, masonry structure built on a 7,533 square feet parcel in Lincolnwood, Niles Township, Cook County. The 22-year-old dwelling, a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance, features 4.5 bathrooms, two fireplaces, central air conditioning, a 2.5-car garage, and a full basement.

Arguing the \$91,031 improvement assessment is inequitably high for the subject, the appellant contends the assessment rate should be lowered to \$13.96 per improvement square foot to be on par with those of similar properties. To this end, the appellant put forth seven class 2-09 masonry buildings within 2.25 miles of the subject as assessment benchmarks. The appellant's suggested comparables each had air conditioning, one or two fireplaces, a full basement, and a garage that could house at least two cars. These properties were between 17 and 22 years of building age; 3.5

to 5.5 in bathroom count; 5,000 and 5,396 square feet in living area; and \$12.99 and \$14.74 per improvement square foot in assessment.

The county board of review maintained in its “Notes on Appeal” that the subject improvement was correctly assessed at \$16.83 per living square foot, or \$91,031. In defense of the \$101,577 total subject assessment, the county board of review introduced into evidence four two-story, masonry properties in the subject’s subarea as equity comparables. The board of review’s preferred comparators all included air conditioning, one or two fireplaces, a two-car garage, and a full or partial basement. These selections also ranged in building age from 17 to 68 years; 5,007 to 5,559 square feet in improvement area; and \$17.03 to \$19.28 per improvement square foot in assessment. In rebuttal, the appellant underscored the differences between the subject property and the board of review’s evidence.

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 a criminal conviction. 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 satisfy this burden of proof.

In this record, board of review comparables #2 and #3 and appellant comparable #6 are most similar to the subject and therefore constitute the best evidence of assessment equity. Board of review comparables #2 and #3 differed from the subject by at most a half bathroom, one fireplace, five years in building age, and 174 square feet in livable area. While many of the appellant’s comparables resembled the subject in amenities and features, only comparable #6 was within a mile of the subject at .6 miles away. Appellant comparable #6 mirrored the subject’s basement size, air conditioning inclusion, and fireplace, and mitigated its smaller improvement with an extra bathroom. Given these properties, the range of equitable assessments for the subject improvement runs from \$14.51 to \$19.28 per living square foot. Because the subject assessment of \$16.83 per improvement square foot lands within this range, PTAB finds the appellant did not demonstrate assessment inequity by the requisite clear and convincing evidence and therefore a reduction in the 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

AGENCY

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