



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

APPELLANT: Afrim Delisi
DOCKET NO.: 20-49897.001-R-1
PARCEL NO.: 10-20-116-042-0000

The parties of record before the Property Tax Appeal Board are Afrim Delisi, the appellant(s), by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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: \$8,437
IMPR.: \$47,936
TOTAL: \$56,373

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 2020 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 is a 63-year-old, one-and-one-half-story, single-family residence of masonry construction containing approximately 2,982 square feet of living area. Improvements to the property include a full unfinished basement and a two-car garage. The property is situated on a 9,375-square-foot site located in the Village of Morton Grove, Niles Township, Cook County. The appellant reports that the subject is not an owner-occupied residence. The subject is classified as a Class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed this direct appeal from the Board's September 17, 2024, decision in Docket No. 2019-45123.001-R-1 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In that decision, the Board reduced the total assessment of the subject property to \$45,000 based on the evidence presented for the 2019 assessment year. In support of the present

appeal, the appellant submitted a copy of the prior decision, together with a document titled “State of Illinois Property Tax Appeal Board Direct Appeal – Taxpayer’s Brief,” requesting a direct appeal and a reduction for the lien year at issue based on lack of uniformity.

On the residential appeal form, the appellant disclosed that the subject property was not owner-occupied for the lien year under appeal. The appellant did not request that the 2019 assessment be carried forward pursuant to the prior PTAB decision. Under the Board’s regulations, a reduction granted for one assessment year “shall be carried forward to a subsequent year” unless the record demonstrates a change in the property’s condition or another lawful basis for modifying the assessment. See 86 Ill. Admin. Code 1910.50(d). Because no rollover request was made, the Board will evaluate the instant appeal solely on the evidence submitted to support the appellant’s lack-of-uniformity claim for the lien year at issue.

The appellant contends that the subject property is inequitably assessed and presents this contention as the basis for the appeal. In support of this position, the appellant submitted information on four equity comparable properties exhibiting varying degrees of similarity to the subject. The appellant asserts that the comparable properties are located within the same neighborhood code as the subject property; however, the proximity of the comparable properties to the subject is reported as “unknown.” The improvement assessments for the comparable properties range from \$10.07 to \$15.50 per square foot of living area. Based on this evidence, the appellant requests that the subject’s total assessment be reduced to \$46,604.

The Board of Review submitted its “Board of Review Notes on Appeal,” reporting a total assessment of \$62,011 for the subject property. The record reflects that the subject has an improvement assessment of \$48,886, which equates to \$16.39 per square foot of living area. In support of the correctness of the assessment, the Board of Review provided data on four equity comparable properties exhibiting varying degrees of similarity to the subject.

According to the Board of Review, three of the comparable properties are located within one-quarter mile of the subject property; the proximity of the fourth comparable was not disclosed. These comparable properties reflect improvement assessments ranging from \$16.55 to \$17.06 per square foot of living area. The Board of Review asserts that these comparable properties demonstrate that the subject’s improvement assessment is equitable and consistent with assessments applied to similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject property’s current assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis for this appeal. When unequal treatment in the assessment process is alleged, the appellant bears the burden of establishing the inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment should consist of documentation for the assessment year at issue of no fewer than three comparable properties demonstrating similarity, proximity, and the absence of distinguishing characteristics when compared to the subject property. See 86 Ill. Admin. Code §1910.65(b). After reviewing the record, the Board finds that the appellant has failed to meet this burden of proof.

The parties submitted a total of eight Class 2-04 equity comparable properties for consideration. The Board has reviewed all comparable properties submitted and has placed greater weight on those more proximate in location and more similar in size, age, and features to the subject. However, the Board notes that the appellant did not provide the proximity of its selected comparable properties, identifying their distances from the subject as “unknown.” This omission significantly limits the evidentiary weight the Board can assign to the appellant’s comparable properties, as proximity is a required component of a credible equity analysis.

The Board of Review submitted its Board of Review Notes on Appeal, reporting a total assessment for the subject property of \$62,011. The subject includes an improvement assessment of \$48,886, reflecting an assessment rate of \$16.39 per square foot of living area. In support of the correctness of the assessment, the Board of Review submitted four equity comparable properties, three of which are located within one-quarter mile of the subject; the proximity of the fourth comparable was not disclosed. These comparable properties reflect improvement assessments ranging from \$16.55 to \$17.06 per square foot of living area.

After evaluating the evidence provided by both parties, the Board finds that the comparable properties as a whole lack sufficient similarity to the subject to support a reliable assessment-equity analysis. The appellant’s failure to provide proximity data, coupled with variations in age, size, and improvement characteristics among both parties’ comparable properties, prevents the establishment of a credible range of improvement assessments within which the subject’s assessment could be meaningfully evaluated.

Although the evidence submitted by the Board of Review does not independently establish the correctness of the subject’s assessment, the burden of proof remains with the appellant. Under the Board’s regulations, an appellant alleging assessment inequity must present clear and convincing evidence that the subject property is assessed at a level disproportionate to that of similar properties. See 86 Ill. Admin. Code §1910.63(e). The appellant has not met this evidentiary standard.

Accordingly, the Board finds that the appellant has failed to demonstrate that the subject’s improvement assessment is inequitable. A reduction in the subject’s assessment is therefore not warranted.

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:

April 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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