



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

APPELLANT: Afrim Delisi
DOCKET NO.: 21-58471.001-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 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 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 disclosed on the residential appeal form that the subject property was not owner-occupied for the lien year under appeal. The appellant also submitted a copy of the Board's decision for the 2019 tax year concerning the subject property. The appellant did not,

however, 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 physical condition or another lawful basis for modifying the assessment. See 86 Ill. Admin. Code §1910.50(d). Because no rollover request was made in this appeal, the Board will evaluate the matter solely on the evidence presented in support of the appellant's lack-of-uniformity claim for the lien year at issue.

The appellant contends that the subject property is inequitably assessed and submits this contention as the basis for the appeal. In support of this position, the appellant provided information on four comparable equity properties exhibiting varying degrees of similarity to the subject. The appellant asserts that these comparable properties are located within the same neighborhood code as the subject property, though 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 for the subject property of \$62,011. The subject's improvement assessment is \$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 data on three comparable equity properties exhibiting varying degrees of similarity to the subject.

The Board of Review reports that the comparable properties are located within one-quarter mile of the subject property and had the same neighborhood code as the subject property. These comparable properties have improvement assessments ranging from \$16.77 to \$18.31 per square foot of living area. The Board of Review asserts that these comparable properties demonstrate that the subject's assessment is equitable and consistent with assessments of similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject's current assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis for the appeal. Under the Property Tax Appeal Board's rules, when unequal treatment in the assessment process is alleged, the appellant bears the burden of proving inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). The regulations further provide that proof of such inequity should include documentation for the assessment year at issue of no fewer than three comparables demonstrating similarity, proximity, and the absence of significant distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code §1910.65(b).

The parties submitted seven Class 2-04 equity comparable properties for consideration. The Board reviewed all comparable properties presented, giving greater weight to those more proximate in location and more similar in size, age, and features to the subject. The Board notes, however, that the appellant did not provide proximity of its proposed comparable properties to the subject, limiting the evidentiary value of the appellant's submission.

After evaluating the evidence in the record and noting the omissions, the Board finds that the comparable properties submitted by both parties lacked sufficient similarity to the subject to permit a reliable assessment-equity analysis. The record does not establish a credible or usable range of improvement assessments from which the Board could determine whether the subject was assessed uniformly with similar properties.

Although the evidence offered by the Board of Review did not independently substantiate the correctness of the subject's improvement assessment, the burden of proof remains with the appellant. Under the Illinois Property Tax Appeal Board's regulations, an appellant alleging assessment inequity must establish the claim by clear and convincing evidence, as required by 86 Ill. Admin. Code §1910.63(e). The appellant did not satisfy this evidentiary standard and has not demonstrated that the subject's assessment is inequitable.

Accordingly, the Board finds that the appellant has failed to establish that the subject's improvement assessment is inequitable. A reduction in the subject's assessment is therefore 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:

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

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

APPELLANT

Afrim Delisi, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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