



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

APPELLANT: Elenora Diliscia
DOCKET NO.: 22-47446.001-R-1 through 22-47446.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elenora Diliscia, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-47446.001-R-1	10-21-311-009-0000	4,836	9,830	\$14,666
22-47446.002-R-1	10-21-311-010-0000	4,836	9,830	\$14,666

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 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 two parcels improved with a 1-story dwelling of masonry exterior construction with 1,013 square feet of living area that is approximately 70 years old.¹ The features of the subject include 1 bathroom, a partial unfinished basement, central air conditioning, a fireplace, and a 1-car garage. The property has a combined 7,440 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03 property² under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity

¹ From the limited information contained in the record, it appears that although the subject has two parcels, there is only one improvement with the improvement assessment divided between the two parcel numbers.

² One-story residence, any age, with 1,000 to 1,800 square feet of living area.

comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 1-story, class 2-03 single family dwellings of masonry exterior construction ranging in size from 1,316 to 1,616 square feet of living area and ranging in age from 66 to 69 years old. Each comparable features a full or partial basement with undisclosed finished areas, one fireplace, and a 1-car or a 2-car garage. Three comparables have central air conditioning. The comparables have improvement assessments that range from \$18,375 to \$23,375 or from \$13.31 to \$14.46 per square foot of living area. The appellant's counsel also submitted a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted the final decision of the board of review disclosing the combined total assessment for both parcels of \$29,332. The appellant also disclosed that the subject has a combined improvement assessment of \$19,660 or \$19.41 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four equity comparables located within ¼ of a mile of the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,015 to 1,112 square feet of living area and ranging in age from 67 to 81 years old. The comparables each feature a full basement, with two being finished with recreation rooms; three comparables have central air conditioning; and two comparables have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$22,342 to \$26,009 or from \$20.74 to \$24.19 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables in support of their positions. The Board gave less weight to appellant's comparables due to their significantly differing dwelling sizes relative to the subject dwelling. Additionally, the Board gave less weight to board of review comparables #1 and #3 due to lack of a garage which is a feature of the subject property. On this record, the Board finds the best evidence of equity in assessment to be board of review comparables #2 and #4 which are overall most similar to the subject in location, age, dwelling size, foundation, and features. The best comparables in this record have improvement assessments of \$24,552 and \$26,009 or \$23.39 and \$24.19 per square foot of living area. The subject's combined improvement assessment of \$19,660 or \$19.41 per square foot of living area is lower than the two best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. This, however, appears logical given

the subject's slightly smaller dwelling, basement, and/or garage sizes when compared to the two best comparables in this record.

After considering adjustments to the comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is 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: _____

September 16, 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

Elenora Diliscia, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602

COUNTY

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