



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

APPELLANT: Mark Maroney  
DOCKET NO.: 20-36351.001-R-1  
PARCEL NO.: 15-13-403-043-0000

The parties of record before the Property Tax Appeal Board are Mark Maroney, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$3,584  
**IMPR.:** \$33,195  
**TOTAL:** \$36,779

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 consists of a one-story dwelling of frame exterior construction with 1,283 square feet of living area. The dwelling is approximately 104 years old, has a partial basement with unfinished area, and a 2-car garage.<sup>1</sup> The appellant also disclosed the property has a 420 square foot coach house.<sup>2</sup> The property has an approximate 6,234 square foot site located in Forest Park, Proviso Township, Cook County. The subject dwelling is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties differ as to the property description of the subject property. The Board finds the best description of the subject dwelling was provided in the appellant's Residential Appeal petition which disclosed the home has a crawl space foundation, an unfinished partial basement, and lacks central air conditioning.

<sup>2</sup> Neither party provided a detailed property description of the coach house other than its 420 square foot size disclosed by the appellant and its \$21,323 improvement assessment disclosed by the board of review.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables located within the same neighborhood code as the subject property or from 36 feet to 0.5 of a mile from the subject. The comparables are improved with class 2-03, 2-06 or 2-11 single-family or multi-family dwellings of frame or masonry exterior construction ranging in size from 1,156 to 2,584 square feet of living area. The dwellings range in age from 96 to 117 years old and have full basements, two of which have finished area. Each comparable has either a 1-car, a 2-car or a 2.5-car garage. The appellant reported, except for comparable #6, the comparables have other improvements including a coach house, a studio, and/or a coach house or an office above a garage. The comparables have improvement assessments ranging from \$19,974 to \$27,561 or from \$10.66 to \$19.98 per square foot of living area. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$24,000.

In a written letter to the Property Tax Appeal Board, the appellant contends the subject's assessment is significantly higher than comparable properties in the subject's neighborhood and is also overvalued in comparison to other properties that have more valuable features but lower assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for the subject of \$38,102. The board of review reported the subject has multiple improvements with an improvement assessment for the class 2-03 dwelling of \$21,323 or \$16.62 per square foot of living area and has a combined multi-improvement assessment of \$34,518.<sup>3</sup>

In support of its contention of the correct assessment for the subject's 2-03 dwelling, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject and .25 of a mile from the subject. The comparables are improved with class 2-03 dwellings of frame exterior construction ranging in size from 1,123 to 1,189 square feet of living area. The dwellings are from 94 to 106 years old and have full basements, two of which have finished area. Three comparables have central air conditioning. Each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$20,003 to \$20,684 or from \$17.07 to \$18.39 per square foot of living area. Based on the evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant asserted that the subject is over assessed in relation to the appellant's comparables which are more similar in overall property characteristics to the subject property and have lower assessments. The appellant also commented there are errors in the board of review's grid analysis with the subject's property description that need to be corrected since the subject lacks central air conditioning and has a hot water heating system (not warm air).

### **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

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<sup>3</sup> The Board determined the coach house has an improvement assessment of \$13,195 (combined multi-improvement assessment of \$34,518 minus the class 2-03 improvement assessment of \$21,323).

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 a reduction in the subject's assessment is warranted.

The parties disclosed the subject property consists of two improvements including a class 2-03 dwelling and a coach house. Although the appellant provided multi-improvement comparables, the Board finds the appellant did not provide detailed descriptions of all the improvements for the subject property or their comparables, including the coach houses, offices, or studios, and did not segregate the assessments attributable to each of the improvements which detracts from the weight given the appellant's evidence. It is necessary to have the property descriptions and assessment information about the improvements in order for the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property. Furthermore, less weight is also given by the Board to the appellant's comparables #5 through #7 that have dissimilar 2-06 or 2-11 (multi-family building) classification codes when compared to the subject's 2-03 class code and difference in dwelling size. For these reasons, the Board gives less weight to the appellant's evidence.

The board of review submitted four equity comparables for the Board's consideration which have the same 2-03 classification code as the subject dwelling and are relatively similar to the subject in location, style, dwelling size, age, and some features. These four comparables have improvement assessments ranging from \$20,003 to \$20,684 or from \$17.07 to \$18.39 per square foot of living area. The board of review disclosed the improvement assessment for the subject's class 2-03 dwelling of \$21,323 or \$16.62 square foot of living area which falls above the range on an overall improvement assessment basis and below the range on a per-square-foot basis. However, the Board finds although the subject is slightly larger in dwelling size than these comparables, the subject differs from these comparables with its unfinished, smaller sized partial basement and/or the lack of central air conditioning. After considering adjustments to these comparables for differences when compared to the subject's class 2-03 dwelling, the Board finds a reduction in the subject's assessment is warranted.

In conclusion, the comparables provided by the board of review demonstrated a reduction in the subject's class 2-03 dwelling's improvement assessment is justified, but there was no evidence to support a reduction in the assessment of the subject's coach house.

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 20, 2022



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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