



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

APPELLANT: Joe Morrone
DOCKET NO.: 22-35267.001-R-1 through 22-35267.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joe Morrone, the appellant, by Brian S. Maher, attorney-at-law 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
22-35267.001-R-1	12-26-307-013-0000	3,281	29,939	\$33,220
22-35267.002-R-1	12-26-307-014-0000	3,281	29,939	\$33,220

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 adjacent parcels with a combined land area of 6,250 square feet improved with a two-story multi-family building of masonry exterior construction containing 5,773 square feet of building area. The building is approximately 63 years old. Features of the property include a full basement finished with apartment area, and six bathrooms. The property is in River Grove, Leyden Township, Cook County. The subject is classified as a class 2-11 apartment building 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 comparables composed of class 2-11 properties improve with two-story or three-story multi-family buildings of masonry exterior construction that range in size from 5,037 to 6,240 square

feet of building area. The buildings range in age from 32 to 63 years old. Two comparables have full basements and two comparables have slab foundations. The appellant did not disclose whether the two comparables with full basements have finished basement area. The comparables have 3 or 6 full bathrooms and one comparable has an additional 2 half bathrooms. One comparable has a 2-car garage. These properties have the same assessment neighborhood code as the subject property. The appellant indicated that the subject has five apartments while the comparables have either 2 or 5 apartments. The comparables have improvement assessments ranging from \$34,808 to \$52,438 or from \$5.86 to \$9.50 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$37,890.

The board of review submitted its "Board of Review Notes on Appeal" indicating the two parcels under appeal have prorated assessments. The board of review disclosed each parcel has a total assessment of \$33,220 and an improvement assessment of \$29,939 for a combined improvement assessment of \$59,878 or \$10.37 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 properties improved with two-story or three-story multi-family buildings of masonry exterior construction that range in size from 5,351 to 5,733 square feet of building area. The buildings range in age from 48 to 56 years old. One comparable has a full basement finished with apartment area and three comparables have slab foundations. Each comparable has six bathrooms. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$56,454 to \$62,671 or from \$10.55 to \$10.98 per square foot of building area.

Conclusion of Law

The appellant 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 information on eight assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables have varying degrees of similarity to the subject in age, style, size and features. Appellant's comparables #2 and #3 as well as board of review comparables #1, #2 and #3 differ from the subject in story height, each being a three-story multi-family building, and foundation, each with a slab foundation. These differences detract from the weight to be given these comparables. Nevertheless, these three-story buildings have improvement assessments that range from \$39,708 to \$62,671 or from \$7.55 to \$10.98 per square foot of building area. The subject's improvement assessment of \$59,878 or \$10.37 per square foot of building area is within this range. Appellant's comparables #1 and #4 as well as board of review comparable #4 are most similar to the subject in two-story style and each having a full basement. These three comparables have improvement assessments ranging from \$34,808 to \$56,454 or from \$5.86 to \$10.55 per square foot of building area. The subject's improvement assessment of \$59,878 or

\$10.37 per square foot of building area falls above the overall improvement assessment but is within the range on a per square foot of building area basis as established by the comparables most similar to the subject in two-style. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: _____

August 19, 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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