



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

APPELLANT: Mark Maroney
DOCKET NO.: 23-46680.001-R-1
PARCEL NO.: 15-13-403-043-0000

The parties of record before the Property Tax Appeal Board are Mark Maroney, the appellant, by Dora Cornelio, attorney-at-law 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: \$4,675
IMPR.: \$45,303
TOTAL: \$49,978

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal on May 10, 2024, 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 2023 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 6,234 square foot site that is improved with two buildings. Building #1 is a one-story dwelling of frame construction containing 1,283 square feet of living area. The dwelling is approximately 103 years old with features that include a full basement, central air conditioning, one bathroom, and a two-car garage. Building #2 consists of a 441 square foot coach house. The property is located in Forest Park, Proviso Township, Cook County. Building #1 is a class 2-03 property and building #2 is a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant completed Section V – Comparable Sales/Assessment Grid Analysis of the appeal for building #1 and information on five equity

¹ The appellant's brief contained the sizes and classification codes for each improvement.

comparables. The comparables are composed of class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,126 to 1,392 square feet of living area. The dwellings are from 68 to 114 years old. Each comparable has a full basement with four having finished area. Each comparable has a two-car garage and two comparables have central air conditioning. The comparables have 1, 1½ or 2 bathrooms.² The comparables have the same neighborhood code as the subject property but the appellant stated “unknown” as to the proximity of the comparables to the subject property. These comparables have improvement assessments ranging from \$16,275 to \$19,358 or from \$12.95 to \$15.03 per square foot of living area. In the brief appellant’s counsel indicated building #1 had an improvement assessment of \$31,151 or \$24.28 per square foot of living area. The appellant requested the improvement assessment for building #1 be reduced to \$18,231 or \$14.21 per square foot of living area.

For building #2, the coach house, the appellant did not complete Section V – Comparable Sales/Assessment Grid Analysis on the appeal form but provided a table containing six columns identifying the parcel number (PIN) for the subject and five comparables, the description (building area) for the subject and each comparable, the neighborhood code for the subject and each comparable, the classification code for the subject and each comparable, the land assessment for the subject and each comparable, and the building assessed value and building assessed value per square foot for the subject and each comparable. Each comparable is a class 2-02 property, as is the coach house, and has the same neighborhood code as the subject property. The comparables range in size from 640 to 798 square feet of building area with improvement assessments ranging from \$13,350 to \$17,281 or from \$19.78 to \$21.66 per square foot of building area. In the analysis the appellant’s counsel indicated the subject coach house has 441 square feet of building area with a building assessment of \$14,152 or \$32.09 per square foot of building area. No other descriptive information was provided about the coach house. The appellant requested the building assessment for the coach house be reduced to \$9,155 or \$20.76 per square foot of building area.

The appellant submitted copies of the Cook County Assessor’s Office property characteristics for the comparables used for the subject coach house (building #2). According to the property characteristics these comparables are composed of class 2-02 properties improved with one-story dwellings of frame construction that range in size from 640 to 798 square feet of living area and are from 63 to 112 years old. Each comparable has one bathroom and a full basement with four having finished area. One comparable has a one-car garage.

In summary, the appellant requested the subject’s total improvement assessment be reduced from \$45,303 to \$27,386.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,978. The subject property has an improvement assessment of \$45,303 or \$26.28 per square foot of combined living area for the two buildings.

² The appellant submitted copies of the Cook County Assessor’s Office property characteristics for the comparables from which information was verified or obtained.

In support of its contention of the correct assessment the board of review completed the Comparable Sales/Assessment Equity Grid Analysis for the subject's class 2-03 single family dwelling (building #1) using four equity comparables composed of class 2-03 properties improved with 1-story or 1.5-story dwellings of masonry or frame exterior construction that range in size from 1,045 to 1,223 square feet of living area and are from 51 to 118 years old. Each comparable has a full basement with one having finished area and a 1½-car or 2-car garage. The comparables have 1, 1½ or 2 bathrooms and one comparable has central air conditioning. These properties have the same neighborhood code as the subject and are located 1/4 of a mile from the subject. Their improvement assessments range from \$27,656 to \$33,656 or from \$26.47 to \$27.90 per square foot of living area. As previously stated, the appellant's counsel indicated building #1 has an improvement assessment of \$31,151 or \$24.28 per square foot of living area.

The board of review presented no descriptive information about the subject's coach house or an assessment equity analysis in support of its contention of the correct assessment of this improvement.

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.

With respect to building #1, the class 2-03 single family dwelling, located on the subject parcel, the parties provided information on nine comparables to support their respective positions. The comparables have the same classification code and neighborhood code as the subject property. The Board gives most weight to appellant's comparables #2 and #4 as well as board of review comparables #1, #3 and #4 that are most similar to the subject building in age and size. These comparables contain from 1,189 to 1,392 square feet of living area and are from approximately 5 years younger to 12 years older than the subject building. These five comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Nevertheless, their improvement assessments range from \$18,156 to \$33,656 or from \$13.04 to \$27.90 per square foot of living area. The subject's class 2-03 single family dwelling has an improvement assessment of \$31,151 or \$24.28 per square foot of living area that falls within the range established by the best comparables in this record. Therefore, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's building #1 improvement was inequitably assessed and a reduction in the subject's class 2-03 improvement assessment is not justified.

With respect to building #2 located on the subject property, the class 2-02 coach house, the Board finds neither party provided a detailed description of the improvement. Other than the size of the building, there was no description of the building's exterior construction, age,

foundation, number of bathrooms, number of fireplaces, whether the property has central air conditioning or any other amenities or features associated with the building. Without this descriptive information the Board cannot make a meaningful comparative analysis to determine if the building is being inequitably assessed.

The Board further finds that the appellant's failure to use the Property Tax Appeal Board's designated Comparable Sales/Assessment Grid Analysis with respect to setting forth the descriptive information and assessment data associated with the subject's class 2-02 coach house and the appellant's comparables violates the Property Tax Appeal Board's *Standing Order No. 2 – Use of Unauthorized Forms and Enforcement of Rule 1910.80* issued on February 14, 2023, and applies to all matters filed after February 28, 2023. *Standing Order No. 2*, which relies on section 1910.80 of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80), requires the use of the Property Tax Appeal Board's prescribed forms.³ Pursuant to *Standing Order No. 2*, any evidence not submitted on the proper form is to be given zero weight. Therefore, the Board gives the appellant's evidence associated with the assessment equity analysis for the subject's class 2-02 coach house (building #2) no weight and finds the appellant failed to submit sufficient evidence to challenge the correctness of the assessment for building #2 located on the subject property.

In conclusion the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property is being inequitably assessed.

³ Section 1910.80 of the Rules of the Property Tax Appeal Board states:

Section 1910.80 Forms

All forms issued pursuant to this Part will be available at the offices of the Property Tax Appeal Board, the Board's Internet site at www.ptab.illinois.gov, and at the county boards of review and supervisor of assessments or chief county assessment officer's offices. **Only the prescribed forms of the Property Tax Appeal Board may be used** (emphasis added).

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:

May 19, 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

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