



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

APPELLANT: Randall G. Forrest
DOCKET NO.: 22-38429.001-R-1
PARCEL NO.: 09-27-121-024-0000

The parties of record before the Property Tax Appeal Board are Randall G. Forrest, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$8,104
IMPR.: \$24,776
TOTAL: \$32,880

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 is a 66-year-old, one-story, single-family residence of masonry construction containing approximately 1,245 square feet of above-grade living area. The improvements include a fully finished basement with a formal recreation room, central air conditioning, and a two-car garage. The appellant reports that the property is owner-occupied. The parcel comprises 6,234 square feet and is located in Park Ridge, within Maine Township, Cook County. The subject property is classified as Class 2-03 under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is overvalued. In support of this claim, the appellant submitted four comparable sales properties exhibiting varying degrees of similarity to the subject, located between 449.5 feet and 0.40 miles from the subject. The comparable

properties range in age from 66 to 68 years and in size from 1,172 to 1,286 square feet of living area. These properties sold between 2019 and 2021 at prices ranging from \$225.51 to \$236.77 per square foot of living area, including land. Based on this evidence, the appellant requests that the subject's improvement assessment be reduced to \$25,593.

The Board of Review, through its "Board of Review Notes on Appeal," reported the subject property's total assessment of \$28,032. This assessment reflects an implied market value of \$280,320, or \$225.16 per square foot of living area, including land, when applying the statutory assessment level of 10% for Class 2 property as set forth in the Cook County Real Property Assessment Classification Ordinance.

In support of the assessment, the Board of Review submitted sales information for four comparable properties with varying degrees of similarity to the subject. The comparables relied upon by the Board share the same neighborhood code as the subject and are situated within a one-quarter-mile radius of the subject property. These comparables range in age from 66 to 68 years and contain between 1,240 and 1,333 square feet of living area. They sold between 2021 and 2022 for prices ranging from \$322.14 to \$451.33 per square foot of living area, including land.

The Board of Review contends that these comparable properties demonstrate that the subject's current assessment is equitable and falls within the range established by similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject's existing assessment.

Conclusion of Law

The appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of an appeal, the value of the property must be established by a preponderance of the evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of market value may include an appraisal of the subject property, a recent sale of the subject, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds that the appellant has not met this burden of proof, and a reduction in the subject's assessment is therefore not warranted.

The parties submitted a total of eight Class 2-03 comparable sales with varying degrees of similarity to the subject for the Board's consideration. The Board has reviewed all comparable properties of record and places the greatest weight on those properties most proximate to the subject and most similar in size, age, and relevant physical characteristics.

The Board finds that the most persuasive evidence of the subject's market value consists of the appellant's Comparable Nos. 2, 3, and 4, together with Comparable Nos. 1 through 4 submitted by the Board of Review. These comparable properties, like the subject, are Class 2-03

single-family masonry dwellings featuring basements, garages, and living areas generally similar in size to that of the subject. All are located in close proximity to the subject property, an important factor in determining comparability because properties situated near one another are more likely to share similar neighborhood influences, market conditions, and economic characteristics. This geographic similarity enhances the reliability of these comparables as indicators of the subject's market value.

These comparable properties sold between 2020 and 2022 at prices ranging from \$226.15 to \$451.33 per square foot of living area, including land. The subject's current assessment reflects an implied market value of \$328,800, or \$264.10 per square foot, which falls within the range established by the most comparable properties.

Based on the totality of the evidence in the record, and after considering appropriate adjustments for differences between the subject property and the most comparable sales, the Board concludes that the appellant has not demonstrated, by a preponderance of the evidence, that the subject property is overvalued. Accordingly, no reduction in the subject's assessment is 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: June 16, 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

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