



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

APPELLANT: Kirk Forgue
DOCKET NO.: 24-46021.001-R-1 through 24-46021.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kirk Forgue, the appellant(s), by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Oakbrook Terrace; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-46021.001-R-1	13-22-211-018-0000	17,182	24,288	\$41,470
24-46021.002-R-1	13-22-211-019-0000	17,182	24,288	\$41,470

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 2024 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 one parcel containing two property index numbers (PINs) which represent two attached, two-story, multi-unit dwellings of frame construction with a total of 4,400 square feet of living area. The dwelling was 136 years old. Features of the home include a full basement. The property has an 8,700 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located within a 0.33-mile radius of the subject. The improvements were from 95 to 132 years old, had from 4,256 to 5,018 square feet of living area, and had improvement assessments from \$8.54 to \$12.29 per square foot of

living area. The appellant disclosed that this is not an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for one of the PIN's of the subject of \$45,850. The record included the Cook County board of review 2024 assessed valuations decision which indicates a total assessment for each PIN of \$45,849 resulting in a total assessment for the subject property of \$91,698. The subject property has a total improvement assessment for both PINs of \$57,334 or \$13.03 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four class 2-11 equity comparable properties with varying degrees of similarity to the subject which are located within a ¼-mile radius of the subject. The improvements were from 35 to 116 years old, had from 3,451 to 4,342 square feet of living area, and had improvement assessments from \$12.20 to \$14.40 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #3. These comparables were similar to the subject in design, construction, proximity, age, and size. These comparables had improvement assessments that ranged from \$8.54 to \$12.29 per square foot of living area. The subject's improvement assessment of \$13.03 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

October 20, 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 9-215 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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