



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

APPELLANT: Whispering Winds Condo Development  
DOCKET NO.: 16-24589.001-R-3 through 16-24589.185-R-3  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Whispering Winds Condo Development, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; the Cook County Board of Review; the Palatine C.C.S.D. #15, and Palatine Twp H.S.D. #211, intervenors, by attorney Michael J. Hernandez of Franczek P.C. in Chicago.

Prior to the hearing the parties reached an agreement as to the correct assessment of the subject property. This assessment agreement was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Cook** County appeal. The Property Tax Appeal Board further finds that the agreement of the parties is proper, and the correct assessed valuation of the property is:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
16-24589.001-R-3	02-01-200-083-1007	773	3,802	\$4,575
16-24589.002-R-3	02-01-200-083-1008	946	4,654	\$5,600
16-24589.003-R-3	02-01-200-083-1009	946	4,654	\$5,600
16-24589.004-R-3	02-01-200-083-1010	946	4,654	\$5,600
16-24589.005-R-3	02-01-200-083-1011	946	4,654	\$5,600
16-24589.006-R-3	02-01-200-083-1012	946	4,654	\$5,600
16-24589.007-R-3	02-01-200-083-1013	773	3,802	\$4,575
16-24589.008-R-3	02-01-200-083-1014	946	4,654	\$5,600
16-24589.009-R-3	02-01-200-083-1015	946	4,654	\$5,600
16-24589.010-R-3	02-01-200-083-1016	946	4,654	\$5,600
16-24589.011-R-3	02-01-200-083-1017	946	4,654	\$5,600
16-24589.012-R-3	02-01-200-083-1018	946	4,654	\$5,600
16-24589.013-R-3	02-01-200-083-1037	773	3,802	\$4,575
16-24589.014-R-3	02-01-200-083-1038	946	4,654	\$5,600
16-24589.015-R-3	02-01-200-083-1039	946	4,654	\$5,600
16-24589.016-R-3	02-01-200-083-1040	946	4,654	\$5,600
16-24589.017-R-3	02-01-200-083-1041	946	4,654	\$5,600
16-24589.018-R-3	02-01-200-083-1042	946	4,654	\$5,600
16-24589.019-R-3	02-01-200-083-1049	773	3,802	\$4,575
16-24589.020-R-3	02-01-200-083-1050	946	4,654	\$5,600

16-24589.021-R-3	02-01-200-083-1051	773	3,802	\$4,575
16-24589.022-R-3	02-01-200-083-1052	946	4,654	\$5,600
16-24589.023-R-3	02-01-200-083-1053	946	4,654	\$5,600
16-24589.024-R-3	02-01-200-083-1054	946	4,654	\$5,600
16-24589.025-R-3	02-01-200-083-1067	773	3,802	\$4,575
16-24589.026-R-3	02-01-200-083-1068	946	4,654	\$5,600
16-24589.027-R-3	02-01-200-083-1069	946	4,654	\$5,600
16-24589.028-R-3	02-01-200-083-1070	946	4,654	\$5,600
16-24589.029-R-3	02-01-200-083-1071	946	4,654	\$5,600
16-24589.030-R-3	02-01-200-083-1072	946	4,654	\$5,600
16-24589.031-R-3	02-01-200-083-1073	773	3,802	\$4,575
16-24589.032-R-3	02-01-200-083-1074	946	4,654	\$5,600
16-24589.033-R-3	02-01-200-083-1075	946	4,654	\$5,600
16-24589.034-R-3	02-01-200-083-1076	946	4,654	\$5,600
16-24589.035-R-3	02-01-200-083-1077	946	4,654	\$5,600
16-24589.036-R-3	02-01-200-083-1078	946	4,654	\$5,600
16-24589.037-R-3	02-01-200-083-1085	773	3,802	\$4,575
16-24589.038-R-3	02-01-200-083-1087	946	4,654	\$5,600
16-24589.039-R-3	02-01-200-083-1088	946	4,654	\$5,600
16-24589.040-R-3	02-01-200-083-1090	946	4,654	\$5,600
16-24589.041-R-3	02-01-200-083-1097	773	3,802	\$4,575
16-24589.042-R-3	02-01-200-083-1098	946	4,654	\$5,600
16-24589.043-R-3	02-01-200-083-1099	946	4,654	\$5,600
16-24589.044-R-3	02-01-200-083-1100	946	4,654	\$5,600
16-24589.045-R-3	02-01-200-083-1101	946	4,654	\$5,600
16-24589.046-R-3	02-01-200-083-1102	946	4,654	\$5,600
16-24589.047-R-3	02-01-200-083-1103	770	3,786	\$4,556
16-24589.048-R-3	02-01-200-083-1104	943	4,637	\$5,580
16-24589.049-R-3	02-01-200-083-1105	946	4,654	\$5,600
16-24589.050-R-3	02-01-200-083-1106	946	4,654	\$5,600
16-24589.051-R-3	02-01-200-083-1107	946	4,654	\$5,600
16-24589.052-R-3	02-01-200-083-1108	946	4,654	\$5,600
16-24589.053-R-3	02-01-200-083-1109	773	3,802	\$4,575
16-24589.054-R-3	02-01-200-083-1110	946	4,654	\$5,600
16-24589.055-R-3	02-01-200-083-1111	946	4,654	\$5,600
16-24589.056-R-3	02-01-200-083-1112	946	4,654	\$5,600
16-24589.057-R-3	02-01-200-083-1113	946	4,654	\$5,600
16-24589.058-R-3	02-01-200-083-1114	946	4,654	\$5,600
16-24589.059-R-3	02-01-200-083-1115	773	3,802	\$4,575
16-24589.060-R-3	02-01-200-083-1116	946	4,654	\$5,600
16-24589.061-R-3	02-01-200-083-1117	946	4,654	\$5,600
16-24589.062-R-3	02-01-200-083-1118	946	4,654	\$5,600
16-24589.063-R-3	02-01-200-083-1119	946	4,654	\$5,600
16-24589.064-R-3	02-01-200-083-1120	946	4,654	\$5,600
16-24589.065-R-3	02-01-200-083-1121	773	3,802	\$4,575
16-24589.066-R-3	02-01-200-083-1122	946	4,654	\$5,600

16-24589.067-R-3	02-01-200-083-1123	946	4,654	\$5,600
16-24589.068-R-3	02-01-200-083-1124	946	4,654	\$5,600
16-24589.069-R-3	02-01-200-083-1125	946	4,654	\$5,600
16-24589.070-R-3	02-01-200-083-1126	946	4,654	\$5,600
16-24589.071-R-3	02-01-200-083-1133	773	3,802	\$4,575
16-24589.072-R-3	02-01-200-083-1134	946	4,654	\$5,600
16-24589.073-R-3	02-01-200-083-1135	946	4,654	\$5,600
16-24589.074-R-3	02-01-200-083-1136	946	4,654	\$5,600
16-24589.075-R-3	02-01-200-083-1137	946	4,654	\$5,600
16-24589.076-R-3	02-01-200-083-1138	946	4,654	\$5,600
16-24589.077-R-3	02-01-200-083-1139	773	3,802	\$4,575
16-24589.078-R-3	02-01-200-083-1140	946	4,654	\$5,600
16-24589.079-R-3	02-01-200-083-1141	946	4,654	\$5,600
16-24589.080-R-3	02-01-200-083-1142	946	4,654	\$5,600
16-24589.081-R-3	02-01-200-083-1143	946	4,654	\$5,600
16-24589.082-R-3	02-01-200-083-1144	946	4,654	\$5,600
16-24589.083-R-3	02-01-200-083-1175	773	3,802	\$4,575
16-24589.084-R-3	02-01-200-083-1176	946	4,654	\$5,600
16-24589.085-R-3	02-01-200-083-1177	946	4,654	\$5,600
16-24589.086-R-3	02-01-200-083-1178	946	4,654	\$5,600
16-24589.087-R-3	02-01-200-083-1179	946	4,654	\$5,600
16-24589.088-R-3	02-01-200-083-1180	946	4,654	\$5,600
16-24589.089-R-3	02-01-200-083-1181	773	3,802	\$4,575
16-24589.090-R-3	02-01-200-083-1182	946	4,654	\$5,600
16-24589.091-R-3	02-01-200-083-1183	947	4,656	\$5,603
16-24589.092-R-3	02-01-200-083-1184	773	3,803	\$4,576
16-24589.093-R-3	02-01-200-083-1185	947	4,656	\$5,603
16-24589.094-R-3	02-01-200-083-1186	947	4,656	\$5,603
16-24589.095-R-3	02-01-200-083-1199	773	3,803	\$4,576
16-24589.096-R-3	02-01-200-083-1200	947	4,656	\$5,603
16-24589.097-R-3	02-01-200-083-1201	947	4,656	\$5,603
16-24589.098-R-3	02-01-200-083-1202	947	4,656	\$5,603
16-24589.099-R-3	02-01-200-083-1203	947	4,656	\$5,603
16-24589.100-R-3	02-01-200-083-1204	947	4,656	\$5,603
16-24589.101-R-3	02-01-200-083-1211	773	3,803	\$4,576
16-24589.102-R-3	02-01-200-083-1212	947	4,656	\$5,603
16-24589.103-R-3	02-01-200-083-1213	947	4,656	\$5,603
16-24589.104-R-3	02-01-200-083-1214	947	4,656	\$5,603
16-24589.105-R-3	02-01-200-083-1215	947	4,656	\$5,603
16-24589.106-R-3	02-01-200-083-1216	947	4,656	\$5,603
16-24589.107-R-3	02-01-200-083-1217	773	3,803	\$4,576
16-24589.108-R-3	02-01-200-083-1218	947	4,656	\$5,603
16-24589.109-R-3	02-01-200-083-1219	947	4,656	\$5,603
16-24589.110-R-3	02-01-200-083-1220	947	4,656	\$5,603
16-24589.111-R-3	02-01-200-083-1221	947	4,656	\$5,603
16-24589.112-R-3	02-01-200-083-1222	947	4,656	\$5,603

16-24589.113-R-3	02-01-200-083-1229	773	3,803	\$4,576
16-24589.114-R-3	02-01-200-083-1230	947	4,656	\$5,603
16-24589.115-R-3	02-01-200-083-1231	947	4,656	\$5,603
16-24589.116-R-3	02-01-200-083-1232	947	4,656	\$5,603
16-24589.117-R-3	02-01-200-083-1233	947	4,656	\$5,603
16-24589.118-R-3	02-01-200-083-1234	947	4,656	\$5,603
16-24589.119-R-3	02-01-200-083-1235	773	3,803	\$4,576
16-24589.120-R-3	02-01-200-083-1236	947	4,656	\$5,603
16-24589.121-R-3	02-01-200-083-1237	947	4,656	\$5,603
16-24589.122-R-3	02-01-200-083-1238	947	4,656	\$5,603
16-24589.123-R-3	02-01-200-083-1239	947	4,656	\$5,603
16-24589.124-R-3	02-01-200-083-1240	947	4,656	\$5,603
16-24589.125-R-3	02-01-200-083-1241	773	3,803	\$4,576
16-24589.126-R-3	02-01-200-083-1242	947	4,656	\$5,603
16-24589.127-R-3	02-01-200-083-1243	947	4,656	\$5,603
16-24589.128-R-3	02-01-200-083-1244	947	4,656	\$5,603
16-24589.129-R-3	02-01-200-083-1245	947	4,656	\$5,603
16-24589.130-R-3	02-01-200-083-1246	947	4,656	\$5,603
16-24589.131-R-3	02-01-200-083-1271	773	3,803	\$4,576
16-24589.132-R-3	02-01-200-083-1272	947	4,656	\$5,603
16-24589.133-R-3	02-01-200-083-1273	947	4,656	\$5,603
16-24589.134-R-3	02-01-200-083-1274	947	4,656	\$5,603
16-24589.135-R-3	02-01-200-083-1275	947	4,656	\$5,603
16-24589.136-R-3	02-01-200-083-1276	947	4,656	\$5,603
16-24589.137-R-3	02-01-200-083-1301	773	3,803	\$4,576
16-24589.138-R-3	02-01-200-083-1302	947	4,656	\$5,603
16-24589.139-R-3	02-01-200-083-1303	947	4,656	\$5,603
16-24589.140-R-3	02-01-200-083-1304	947	4,656	\$5,603
16-24589.141-R-3	02-01-200-083-1305	947	4,656	\$5,603
16-24589.142-R-3	02-01-200-083-1306	947	4,656	\$5,603
16-24589.143-R-3	02-01-200-083-1307	773	3,803	\$4,576
16-24589.144-R-3	02-01-200-083-1308	947	4,656	\$5,603
16-24589.145-R-3	02-01-200-083-1309	947	4,656	\$5,603
16-24589.146-R-3	02-01-200-083-1310	947	4,656	\$5,603
16-24589.147-R-3	02-01-200-083-1311	947	4,656	\$5,603
16-24589.148-R-3	02-01-200-083-1312	947	4,656	\$5,603
16-24589.149-R-3	02-01-200-083-1313	773	3,803	\$4,576
16-24589.150-R-3	02-01-200-083-1314	947	4,656	\$5,603
16-24589.151-R-3	02-01-200-083-1315	947	4,656	\$5,603
16-24589.152-R-3	02-01-200-083-1316	947	4,656	\$5,603
16-24589.153-R-3	02-01-200-083-1317	947	4,656	\$5,603
16-24589.154-R-3	02-01-200-083-1318	947	4,656	\$5,603
16-24589.155-R-3	02-01-200-083-1319	773	3,803	\$4,576
16-24589.156-R-3	02-01-200-083-1320	947	4,656	\$5,603
16-24589.157-R-3	02-01-200-083-1321	947	4,656	\$5,603
16-24589.158-R-3	02-01-200-083-1322	947	4,656	\$5,603

16-24589.159-R-3	02-01-200-083-1323	947	4,656	\$5,603
16-24589.160-R-3	02-01-200-083-1324	947	4,656	\$5,603
16-24589.161-R-3	02-01-200-083-1331	773	3,803	\$4,576
16-24589.162-R-3	02-01-200-083-1332	947	4,656	\$5,603
16-24589.163-R-3	02-01-200-083-1333	947	4,656	\$5,603
16-24589.164-R-3	02-01-200-083-1334	947	4,656	\$5,603
16-24589.165-R-3	02-01-200-083-1335	947	4,656	\$5,603
16-24589.166-R-3	02-01-200-083-1336	947	4,656	\$5,603
16-24589.167-R-3	02-01-200-083-1337	773	3,803	\$4,576
16-24589.168-R-3	02-01-200-083-1338	947	4,656	\$5,603
16-24589.169-R-3	02-01-200-083-1339	947	4,656	\$5,603
16-24589.170-R-3	02-01-200-083-1340	947	4,656	\$5,603
16-24589.171-R-3	02-01-200-083-1341	947	4,656	\$5,603
16-24589.172-R-3	02-01-200-083-1342	947	4,656	\$5,603
16-24589.173-R-3	02-01-200-083-1345	1,115	5,444	\$6,559
16-24589.174-R-3	02-01-200-083-1349	911	4,480	\$5,391
16-24589.175-R-3	02-01-200-083-1350	1,115	5,444	\$6,559
16-24589.176-R-3	02-01-200-083-1351	1,115	5,444	\$6,559
16-24589.177-R-3	02-01-200-083-1352	1,115	5,444	\$6,559
16-24589.178-R-3	02-01-200-083-1353	1,115	5,444	\$6,559
16-24589.179-R-3	02-01-200-083-1354	1,115	5,444	\$6,559
16-24589.180-R-3	02-01-200-083-1361	911	4,480	\$5,391
16-24589.181-R-3	02-01-200-083-1362	1,115	5,444	\$6,559
16-24589.182-R-3	02-01-200-083-1363	1,115	5,444	\$6,559
16-24589.183-R-3	02-01-200-083-1364	1,115	5,444	\$6,559
16-24589.184-R-3	02-01-200-083-1365	1,115	5,444	\$6,559
16-24589.185-R-3	02-01-200-083-1366	1,115	5,444	\$6,559

Subject only to the State multiplier as applicable.

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 15, 2020



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Whispering Winds Condo Development, by attorney:  
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COUNTY

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INTERVENOR

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