



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

APPELLANT: 400 N LaSalle Condominium Association
DOCKET NO.: 18-47965.001-R-3 through 18-47965.414-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 400 N LaSalle Condominium Association, the appellant(s), by attorney Nicholas Jordan, of Worsek & Vihon 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 **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
18-47965.001-R-3	17-09-259-022-1002	735	17,992	\$ 18,727
18-47965.002-R-3	17-09-259-022-1004	465	11,380	\$ 11,845
18-47965.003-R-3	17-09-259-022-1006	735	17,992	\$ 18,727
18-47965.004-R-3	17-09-259-022-1007	612	14,985	\$ 15,597
18-47965.005-R-3	17-09-259-022-1008	735	17,992	\$ 18,727
18-47965.006-R-3	17-09-259-022-1009	1,286	31,502	\$ 32,788
18-47965.007-R-3	17-09-259-022-1010	465	11,380	\$ 11,845
18-47965.008-R-3	17-09-259-022-1011	735	17,992	\$ 18,727
18-47965.009-R-3	17-09-259-022-1012	931	22,796	\$ 23,727
18-47965.010-R-3	17-09-259-022-1013	489	11,979	\$ 12,468
18-47965.011-R-3	17-09-259-022-1014	980	23,995	\$ 24,975
18-47965.012-R-3	17-09-259-022-1015	710	17,392	\$ 18,102
18-47965.013-R-3	17-09-259-022-1016	612	14,985	\$ 15,597
18-47965.014-R-3	17-09-259-022-1017	722	17,687	\$ 18,409
18-47965.015-R-3	17-09-259-022-1018	735	17,992	\$ 18,727
18-47965.016-R-3	17-09-259-022-1019	612	14,985	\$ 15,597
18-47965.017-R-3	17-09-259-022-1020	744	18,232	\$ 18,976
18-47965.018-R-3	17-09-259-022-1021	1,301	31,861	\$ 33,162
18-47965.019-R-3	17-09-259-022-1022	469	11,500	\$ 11,969
18-47965.020-R-3	17-09-259-022-1023	744	18,232	\$ 18,976
18-47965.021-R-3	17-09-259-022-1024	943	23,091	\$ 24,034
18-47965.022-R-3	17-09-259-022-1025	494	12,099	\$ 12,593
18-47965.023-R-3	17-09-259-022-1026	992	24,299	\$ 25,291
18-47965.024-R-3	17-09-259-022-1027	720	17,632	\$ 18,352
18-47965.025-R-3	17-09-259-022-1028	619	15,170	\$ 15,789

18-47965.026-R-3	17-09-259-022-1029	732	17,927	\$ 18,659
18-47965.027-R-3	17-09-259-022-1030	744	18,232	\$ 18,976
18-47965.028-R-3	17-09-259-022-1031	619	15,170	\$ 15,789
18-47965.029-R-3	17-09-259-022-1032	744	18,232	\$ 18,976
18-47965.030-R-3	17-09-259-022-1033	1,301	31,861	\$ 33,162
18-47965.031-R-3	17-09-259-022-1034	469	11,500	\$ 11,969
18-47965.032-R-3	17-09-259-022-1035	744	18,232	\$ 18,976
18-47965.033-R-3	17-09-259-022-1036	943	23,091	\$ 24,034
18-47965.034-R-3	17-09-259-022-1038	720	17,632	\$ 18,352
18-47965.035-R-3	17-09-259-022-1039	619	15,170	\$ 15,789
18-47965.036-R-3	17-09-259-022-1040	732	17,927	\$ 18,659
18-47965.037-R-3	17-09-259-022-1041	744	18,232	\$ 18,976
18-47965.038-R-3	17-09-259-022-1042	619	15,170	\$ 15,789
18-47965.039-R-3	17-09-259-022-1043	754	18,471	\$ 19,225
18-47965.040-R-3	17-09-259-022-1045	474	11,619	\$ 12,093
18-47965.041-R-3	17-09-259-022-1046	754	18,471	\$ 19,225
18-47965.042-R-3	17-09-259-022-1047	955	23,396	\$ 24,351
18-47965.043-R-3	17-09-259-022-1048	499	12,219	\$ 12,718
18-47965.044-R-3	17-09-259-022-1049	1,004	24,595	\$ 25,599
18-47965.045-R-3	17-09-259-022-1050	730	17,872	\$ 18,602
18-47965.046-R-3	17-09-259-022-1051	626	15,345	\$ 15,971
18-47965.047-R-3	17-09-259-022-1052	742	18,167	\$ 18,909
18-47965.048-R-3	17-09-259-022-1053	754	18,471	\$ 19,225
18-47965.049-R-3	17-09-259-022-1054	626	15,345	\$ 15,971
18-47965.050-R-3	17-09-259-022-1055	754	18,471	\$ 19,225
18-47965.051-R-3	17-09-259-022-1056	1,315	32,221	\$ 33,536
18-47965.052-R-3	17-09-259-022-1057	474	11,619	\$ 12,093
18-47965.053-R-3	17-09-259-022-1058	754	18,471	\$ 19,225
18-47965.054-R-3	17-09-259-022-1059	955	23,396	\$ 24,351
18-47965.055-R-3	17-09-259-022-1060	499	12,219	\$ 12,718
18-47965.056-R-3	17-09-259-022-1061	1,004	24,595	\$ 25,599
18-47965.057-R-3	17-09-259-022-1062	730	17,872	\$ 18,602
18-47965.058-R-3	17-09-259-022-1063	626	15,345	\$ 15,971
18-47965.059-R-3	17-09-259-022-1064	742	18,167	\$ 18,909
18-47965.060-R-3	17-09-259-022-1065	754	18,471	\$ 19,225
18-47965.061-R-3	17-09-259-022-1066	626	15,345	\$ 15,971
18-47965.062-R-3	17-09-259-022-1067	764	18,711	\$ 19,475
18-47965.063-R-3	17-09-259-022-1068	1,330	32,581	\$ 33,911
18-47965.064-R-3	17-09-259-022-1069	479	11,739	\$ 12,218
18-47965.065-R-3	17-09-259-022-1070	764	18,711	\$ 19,475
18-47965.066-R-3	17-09-259-022-1071	967	23,691	\$ 24,658
18-47965.067-R-3	17-09-259-022-1072	504	12,339	\$ 12,843
18-47965.068-R-3	17-09-259-022-1073	1,017	24,899	\$ 25,916
18-47965.069-R-3	17-09-259-022-1074	739	18,112	\$ 18,851
18-47965.070-R-3	17-09-259-022-1075	634	15,530	\$ 16,164

18-47965.071-R-3	17-09-259-022-1076	751	18,407	\$ 19,158
18-47965.072-R-3	17-09-259-022-1077	764	18,711	\$ 19,475
18-47965.073-R-3	17-09-259-022-1078	634	15,530	\$ 16,164
18-47965.074-R-3	17-09-259-022-1079	764	18,711	\$ 19,475
18-47965.075-R-3	17-09-259-022-1080	1,330	32,581	\$ 33,911
18-47965.076-R-3	17-09-259-022-1081	479	11,739	\$ 12,218
18-47965.077-R-3	17-09-259-022-1082	764	18,711	\$ 19,475
18-47965.078-R-3	17-09-259-022-1083	967	23,691	\$ 24,658
18-47965.079-R-3	17-09-259-022-1084	504	12,339	\$ 12,843
18-47965.080-R-3	17-09-259-022-1085	1,017	24,899	\$ 25,916
18-47965.081-R-3	17-09-259-022-1086	739	18,112	\$ 18,851
18-47965.082-R-3	17-09-259-022-1087	634	15,530	\$ 16,164
18-47965.083-R-3	17-09-259-022-1088	751	18,407	\$ 19,158
18-47965.084-R-3	17-09-259-022-1089	764	18,711	\$ 19,475
18-47965.085-R-3	17-09-259-022-1090	634	15,530	\$ 16,164
18-47965.086-R-3	17-09-259-022-1091	774	18,951	\$ 19,725
18-47965.087-R-3	17-09-259-022-1092	1,345	32,940	\$ 34,285
18-47965.088-R-3	17-09-259-022-1093	484	11,859	\$ 12,343
18-47965.089-R-3	17-09-259-022-1094	774	18,951	\$ 19,725
18-47965.090-R-3	17-09-259-022-1095	980	23,995	\$ 24,975
18-47965.091-R-3	17-09-259-022-1096	509	12,459	\$ 12,968
18-47965.092-R-3	17-09-259-022-1097	1,029	25,194	\$ 26,223
18-47965.093-R-3	17-09-259-022-1098	749	18,351	\$ 19,100
18-47965.094-R-3	17-09-259-022-1099	641	15,705	\$ 16,346
18-47965.095-R-3	17-09-259-022-1100	761	18,646	\$ 19,407
18-47965.096-R-3	17-09-259-022-1101	774	18,951	\$ 19,725
18-47965.097-R-3	17-09-259-022-1102	641	15,705	\$ 16,346
18-47965.098-R-3	17-09-259-022-1103	774	18,951	\$ 19,725
18-47965.099-R-3	17-09-259-022-1104	1,345	32,940	\$ 34,285
18-47965.100-R-3	17-09-259-022-1105	484	11,859	\$ 12,343
18-47965.101-R-3	17-09-259-022-1106	774	18,951	\$ 19,725
18-47965.102-R-3	17-09-259-022-1107	980	23,995	\$ 24,975
18-47965.103-R-3	17-09-259-022-1108	509	12,459	\$ 12,968
18-47965.104-R-3	17-09-259-022-1109	1,029	25,194	\$ 26,223
18-47965.105-R-3	17-09-259-022-1110	749	18,351	\$ 19,100
18-47965.106-R-3	17-09-259-022-1111	641	15,705	\$ 16,346
18-47965.107-R-3	17-09-259-022-1112	761	18,646	\$ 19,407
18-47965.108-R-3	17-09-259-022-1113	774	18,951	\$ 19,725
18-47965.109-R-3	17-09-259-022-1114	641	15,705	\$ 16,346
18-47965.110-R-3	17-09-259-022-1115	774	18,951	\$ 19,725
18-47965.111-R-3	17-09-259-022-1116	1,345	32,940	\$ 34,285
18-47965.112-R-3	17-09-259-022-1117	484	11,859	\$ 12,343
18-47965.113-R-3	17-09-259-022-1118	774	18,951	\$ 19,725
18-47965.114-R-3	17-09-259-022-1119	980	23,995	\$ 24,975
18-47965.115-R-3	17-09-259-022-1120	509	12,459	\$ 12,968

18-47965.116-R-3	17-09-259-022-1121	1,029	25,194	\$ 26,223
18-47965.117-R-3	17-09-259-022-1122	749	18,351	\$ 19,100
18-47965.118-R-3	17-09-259-022-1123	641	15,705	\$ 16,346
18-47965.119-R-3	17-09-259-022-1124	761	18,646	\$ 19,407
18-47965.120-R-3	17-09-259-022-1125	774	18,951	\$ 19,725
18-47965.121-R-3	17-09-259-022-1126	641	15,705	\$ 16,346
18-47965.122-R-3	17-09-259-022-1127	793	19,430	\$ 20,223
18-47965.123-R-3	17-09-259-022-1128	1,375	33,669	\$ 35,044
18-47965.124-R-3	17-09-259-022-1129	494	12,099	\$ 12,593
18-47965.125-R-3	17-09-259-022-1130	783	19,191	\$ 19,974
18-47965.126-R-3	17-09-259-022-1131	992	24,299	\$ 25,291
18-47965.127-R-3	17-09-259-022-1132	514	12,579	\$ 13,093
18-47965.128-R-3	17-09-259-022-1133	1,041	25,498	\$ 26,539
18-47965.129-R-3	17-09-259-022-1134	759	18,591	\$ 19,350
18-47965.130-R-3	17-09-259-022-1135	649	15,889	\$ 16,538
18-47965.131-R-3	17-09-259-022-1136	771	18,886	\$ 19,657
18-47965.132-R-3	17-09-259-022-1137	793	19,430	\$ 20,223
18-47965.133-R-3	17-09-259-022-1138	656	16,064	\$ 16,720
18-47965.134-R-3	17-09-259-022-1139	793	19,430	\$ 20,223
18-47965.135-R-3	17-09-259-022-1140	1,375	33,669	\$ 35,044
18-47965.136-R-3	17-09-259-022-1141	494	12,099	\$ 12,593
18-47965.137-R-3	17-09-259-022-1142	783	19,191	\$ 19,974
18-47965.138-R-3	17-09-259-022-1144	514	12,579	\$ 13,093
18-47965.139-R-3	17-09-259-022-1145	1,041	25,498	\$ 26,539
18-47965.140-R-3	17-09-259-022-1146	759	18,591	\$ 19,350
18-47965.141-R-3	17-09-259-022-1147	649	15,889	\$ 16,538
18-47965.142-R-3	17-09-259-022-1148	771	18,886	\$ 19,657
18-47965.143-R-3	17-09-259-022-1149	793	19,430	\$ 20,223
18-47965.144-R-3	17-09-259-022-1150	656	16,064	\$ 16,720
18-47965.145-R-3	17-09-259-022-1151	793	19,430	\$ 20,223
18-47965.146-R-3	17-09-259-022-1152	1,375	33,669	\$ 35,044
18-47965.147-R-3	17-09-259-022-1153	494	12,099	\$ 12,593
18-47965.148-R-3	17-09-259-022-1154	783	19,191	\$ 19,974
18-47965.149-R-3	17-09-259-022-1155	992	24,299	\$ 25,291
18-47965.150-R-3	17-09-259-022-1156	514	12,579	\$ 13,093
18-47965.151-R-3	17-09-259-022-1157	1,041	25,498	\$ 26,539
18-47965.152-R-3	17-09-259-022-1158	759	18,591	\$ 19,350
18-47965.153-R-3	17-09-259-022-1159	649	15,889	\$ 16,538
18-47965.154-R-3	17-09-259-022-1160	771	18,886	\$ 19,657
18-47965.155-R-3	17-09-259-022-1161	793	19,430	\$ 20,223
18-47965.156-R-3	17-09-259-022-1162	656	16,064	\$ 16,720
18-47965.157-R-3	17-09-259-022-1163	808	19,790	\$ 20,598
18-47965.158-R-3	17-09-259-022-1164	1,396	34,204	\$ 35,600
18-47965.159-R-3	17-09-259-022-1165	501	12,283	\$ 12,784
18-47965.160-R-3	17-09-259-022-1166	793	19,430	\$ 20,223

18-47965.161-R-3	17-09-259-022-1168	519	12,708	\$ 13,227
18-47965.162-R-3	17-09-259-022-1169	1,053	25,793	\$ 26,846
18-47965.163-R-3	17-09-259-022-1170	769	18,831	\$ 19,600
18-47965.164-R-3	17-09-259-022-1171	656	16,064	\$ 16,720
18-47965.165-R-3	17-09-259-022-1172	781	19,126	\$ 19,907
18-47965.166-R-3	17-09-259-022-1173	808	19,790	\$ 20,598
18-47965.167-R-3	17-09-259-022-1174	668	16,369	\$ 17,037
18-47965.168-R-3	17-09-259-022-1175	808	19,790	\$ 20,598
18-47965.169-R-3	17-09-259-022-1176	1,396	34,204	\$ 35,600
18-47965.170-R-3	17-09-259-022-1177	501	12,283	\$ 12,784
18-47965.171-R-3	17-09-259-022-1178	793	19,430	\$ 20,223
18-47965.172-R-3	17-09-259-022-1179	1,004	24,595	\$ 25,599
18-47965.173-R-3	17-09-259-022-1180	519	12,708	\$ 13,227
18-47965.174-R-3	17-09-259-022-1181	1,053	25,793	\$ 26,846
18-47965.175-R-3	17-09-259-022-1182	769	18,831	\$ 19,600
18-47965.176-R-3	17-09-259-022-1183	656	16,064	\$ 16,720
18-47965.177-R-3	17-09-259-022-1184	781	19,126	\$ 19,907
18-47965.178-R-3	17-09-259-022-1185	808	19,790	\$ 20,598
18-47965.179-R-3	17-09-259-022-1186	668	16,369	\$ 17,037
18-47965.180-R-3	17-09-259-022-1187	808	19,790	\$ 20,598
18-47965.181-R-3	17-09-259-022-1188	1,396	34,204	\$ 35,600
18-47965.182-R-3	17-09-259-022-1189	501	12,283	\$ 12,784
18-47965.183-R-3	17-09-259-022-1190	793	19,430	\$ 20,223
18-47965.184-R-3	17-09-259-022-1191	1,004	24,595	\$ 25,599
18-47965.185-R-3	17-09-259-022-1192	519	12,708	\$ 13,227
18-47965.186-R-3	17-09-259-022-1193	1,053	25,793	\$ 26,846
18-47965.187-R-3	17-09-259-022-1194	769	18,831	\$ 19,600
18-47965.188-R-3	17-09-259-022-1195	656	16,064	\$ 16,720
18-47965.189-R-3	17-09-259-022-1196	781	19,126	\$ 19,907
18-47965.190-R-3	17-09-259-022-1197	808	19,790	\$ 20,598
18-47965.191-R-3	17-09-259-022-1198	668	16,369	\$ 17,037
18-47965.192-R-3	17-09-259-022-1199	823	20,150	\$ 20,973
18-47965.193-R-3	17-09-259-022-1200	1,419	34,748	\$ 36,167
18-47965.194-R-3	17-09-259-022-1201	509	12,459	\$ 12,968
18-47965.195-R-3	17-09-259-022-1202	813	19,910	\$ 20,723
18-47965.196-R-3	17-09-259-022-1203	1,029	25,194	\$ 26,223
18-47965.197-R-3	17-09-259-022-1204	524	12,828	\$ 13,352
18-47965.198-R-3	17-09-259-022-1205	1,065	26,098	\$ 27,163
18-47965.199-R-3	17-09-259-022-1206	779	19,071	\$ 19,850
18-47965.200-R-3	17-09-259-022-1207	663	16,249	\$ 16,912
18-47965.201-R-3	17-09-259-022-1208	791	19,366	\$ 20,157
18-47965.202-R-3	17-09-259-022-1209	823	20,150	\$ 20,973
18-47965.203-R-3	17-09-259-022-1210	680	16,664	\$ 17,344
18-47965.204-R-3	17-09-259-022-1211	823	20,150	\$ 20,973
18-47965.205-R-3	17-09-259-022-1212	1,419	34,748	\$ 36,167

18-47965.206-R-3	17-09-259-022-1213	509	12,459	\$ 12,968
18-47965.207-R-3	17-09-259-022-1214	813	19,910	\$ 20,723
18-47965.208-R-3	17-09-259-022-1215	1,029	25,194	\$ 26,223
18-47965.209-R-3	17-09-259-022-1216	524	12,828	\$ 13,352
18-47965.210-R-3	17-09-259-022-1217	1,065	26,098	\$ 27,163
18-47965.211-R-3	17-09-259-022-1218	779	19,071	\$ 19,850
18-47965.212-R-3	17-09-259-022-1219	663	16,249	\$ 16,912
18-47965.213-R-3	17-09-259-022-1220	791	19,366	\$ 20,157
18-47965.214-R-3	17-09-259-022-1221	823	20,150	\$ 20,973
18-47965.215-R-3	17-09-259-022-1222	680	16,664	\$ 17,344
18-47965.216-R-3	17-09-259-022-1223	823	20,150	\$ 20,973
18-47965.217-R-3	17-09-259-022-1225	509	12,459	\$ 12,968
18-47965.218-R-3	17-09-259-022-1226	813	19,910	\$ 20,723
18-47965.219-R-3	17-09-259-022-1228	524	12,828	\$ 13,352
18-47965.220-R-3	17-09-259-022-1229	1,065	26,098	\$ 27,163
18-47965.221-R-3	17-09-259-022-1230	779	19,071	\$ 19,850
18-47965.222-R-3	17-09-259-022-1231	663	16,249	\$ 16,912
18-47965.223-R-3	17-09-259-022-1232	791	19,366	\$ 20,157
18-47965.224-R-3	17-09-259-022-1233	823	20,150	\$ 20,973
18-47965.225-R-3	17-09-259-022-1234	680	16,664	\$ 17,344
18-47965.226-R-3	17-09-259-022-1235	837	20,509	\$ 21,346
18-47965.227-R-3	17-09-259-022-1236	1,440	35,283	\$ 36,723
18-47965.228-R-3	17-09-259-022-1237	516	12,643	\$ 13,159
18-47965.229-R-3	17-09-259-022-1238	828	20,270	\$ 21,098
18-47965.230-R-3	17-09-259-022-1239	1,047	25,646	\$ 26,693
18-47965.231-R-3	17-09-259-022-1240	533	13,067	\$ 13,600
18-47965.232-R-3	17-09-259-022-1241	1,090	26,697	\$ 27,787
18-47965.233-R-3	17-09-259-022-1242	798	19,550	\$ 20,348
18-47965.234-R-3	17-09-259-022-1243	678	16,608	\$ 17,286
18-47965.235-R-3	17-09-259-022-1244	811	19,855	\$ 20,666
18-47965.236-R-3	17-09-259-022-1245	837	20,509	\$ 21,346
18-47965.237-R-3	17-09-259-022-1246	693	16,968	\$ 17,661
18-47965.238-R-3	17-09-259-022-1247	837	20,509	\$ 21,346
18-47965.239-R-3	17-09-259-022-1248	1,440	35,283	\$ 36,723
18-47965.240-R-3	17-09-259-022-1249	516	12,643	\$ 13,159
18-47965.241-R-3	17-09-259-022-1250	828	20,270	\$ 21,098
18-47965.242-R-3	17-09-259-022-1253	798	19,550	\$ 20,348
18-47965.243-R-3	17-09-259-022-1255	811	19,855	\$ 20,666
18-47965.244-R-3	17-09-259-022-1256	837	20,509	\$ 21,346
18-47965.245-R-3	17-09-259-022-1257	693	16,968	\$ 17,661
18-47965.246-R-3	17-09-259-022-1258	837	20,509	\$ 21,346
18-47965.247-R-3	17-09-259-022-1259	1,440	35,283	\$ 36,723
18-47965.248-R-3	17-09-259-022-1260	516	12,643	\$ 13,159
18-47965.249-R-3	17-09-259-022-1261	828	20,270	\$ 21,098
18-47965.250-R-3	17-09-259-022-1262	1,047	25,646	\$ 26,693

18-47965.251-R-3	17-09-259-022-1263	533	13,067	\$ 13,600
18-47965.252-R-3	17-09-259-022-1264	1,090	26,697	\$ 27,787
18-47965.253-R-3	17-09-259-022-1265	798	19,550	\$ 20,348
18-47965.254-R-3	17-09-259-022-1266	678	16,608	\$ 17,286
18-47965.255-R-3	17-09-259-022-1267	811	19,855	\$ 20,666
18-47965.256-R-3	17-09-259-022-1268	837	20,509	\$ 21,346
18-47965.257-R-3	17-09-259-022-1269	693	16,968	\$ 17,661
18-47965.258-R-3	17-09-259-022-1270	852	20,869	\$ 21,721
18-47965.259-R-3	17-09-259-022-1271	1,463	35,827	\$ 37,290
18-47965.260-R-3	17-09-259-022-1272	524	12,828	\$ 13,352
18-47965.261-R-3	17-09-259-022-1273	842	20,629	\$ 21,471
18-47965.262-R-3	17-09-259-022-1274	1,065	26,098	\$ 27,163
18-47965.263-R-3	17-09-259-022-1275	541	13,243	\$ 13,784
18-47965.264-R-3	17-09-259-022-1276	1,108	27,149	\$ 28,257
18-47965.265-R-3	17-09-259-022-1277	813	19,910	\$ 20,723
18-47965.266-R-3	17-09-259-022-1278	689	16,876	\$ 17,565
18-47965.267-R-3	17-09-259-022-1279	825	20,214	\$ 21,039
18-47965.268-R-3	17-09-259-022-1280	852	20,869	\$ 21,721
18-47965.269-R-3	17-09-259-022-1282	852	20,869	\$ 21,721
18-47965.270-R-3	17-09-259-022-1284	524	12,828	\$ 13,352
18-47965.271-R-3	17-09-259-022-1285	842	20,629	\$ 21,471
18-47965.272-R-3	17-09-259-022-1286	1,065	26,098	\$ 27,163
18-47965.273-R-3	17-09-259-022-1287	541	13,243	\$ 13,784
18-47965.274-R-3	17-09-259-022-1288	1,108	27,149	\$ 28,257
18-47965.275-R-3	17-09-259-022-1289	813	19,910	\$ 20,723
18-47965.276-R-3	17-09-259-022-1290	689	16,876	\$ 17,565
18-47965.277-R-3	17-09-259-022-1292	852	20,869	\$ 21,721
18-47965.278-R-3	17-09-259-022-1293	705	17,263	\$ 17,968
18-47965.279-R-3	17-09-259-022-1294	852	20,869	\$ 21,721
18-47965.280-R-3	17-09-259-022-1296	524	12,828	\$ 13,352
18-47965.281-R-3	17-09-259-022-1297	842	20,629	\$ 21,471
18-47965.282-R-3	17-09-259-022-1298	1,065	26,098	\$ 27,163
18-47965.283-R-3	17-09-259-022-1299	541	13,243	\$ 13,784
18-47965.284-R-3	17-09-259-022-1300	1,108	27,149	\$ 28,257
18-47965.285-R-3	17-09-259-022-1301	813	19,910	\$ 20,723
18-47965.286-R-3	17-09-259-022-1303	825	20,214	\$ 21,039
18-47965.287-R-3	17-09-259-022-1305	705	17,263	\$ 17,968
18-47965.288-R-3	17-09-259-022-1306	867	21,229	\$ 22,096
18-47965.289-R-3	17-09-259-022-1308	531	13,003	\$ 13,534
18-47965.290-R-3	17-09-259-022-1309	857	20,989	\$ 21,846
18-47965.291-R-3	17-09-259-022-1311	548	13,427	\$ 13,975
18-47965.292-R-3	17-09-259-022-1312	1,127	27,601	\$ 28,728
18-47965.293-R-3	17-09-259-022-1313	828	20,270	\$ 21,098
18-47965.294-R-3	17-09-259-022-1316	867	21,229	\$ 22,096
18-47965.295-R-3	17-09-259-022-1317	717	17,568	\$ 18,285

18-47965.296-R-3	17-09-259-022-1318	867	21,229	\$ 22,096
18-47965.297-R-3	17-09-259-022-1320	531	13,003	\$ 13,534
18-47965.298-R-3	17-09-259-022-1321	857	20,989	\$ 21,846
18-47965.299-R-3	17-09-259-022-1322	1,084	26,550	\$ 27,634
18-47965.300-R-3	17-09-259-022-1323	548	13,427	\$ 13,975
18-47965.301-R-3	17-09-259-022-1324	1,127	27,601	\$ 28,728
18-47965.302-R-3	17-09-259-022-1325	828	20,270	\$ 21,098
18-47965.303-R-3	17-09-259-022-1326	700	17,143	\$ 17,843
18-47965.304-R-3	17-09-259-022-1328	867	21,229	\$ 22,096
18-47965.305-R-3	17-09-259-022-1329	717	17,568	\$ 18,285
18-47965.306-R-3	17-09-259-022-1330	867	21,229	\$ 22,096
18-47965.307-R-3	17-09-259-022-1331	1,485	36,371	\$ 37,856
18-47965.308-R-3	17-09-259-022-1332	531	13,003	\$ 13,534
18-47965.309-R-3	17-09-259-022-1333	857	20,989	\$ 21,846
18-47965.310-R-3	17-09-259-022-1334	1,084	26,550	\$ 27,634
18-47965.311-R-3	17-09-259-022-1335	548	13,427	\$ 13,975
18-47965.312-R-3	17-09-259-022-1337	828	20,270	\$ 21,098
18-47965.313-R-3	17-09-259-022-1339	840	20,574	\$ 21,414
18-47965.314-R-3	17-09-259-022-1340	867	21,229	\$ 22,096
18-47965.315-R-3	17-09-259-022-1341	717	17,568	\$ 18,285
18-47965.316-R-3	17-09-259-022-1342	867	21,229	\$ 22,096
18-47965.317-R-3	17-09-259-022-1343	1,485	36,371	\$ 37,856
18-47965.318-R-3	17-09-259-022-1344	531	13,003	\$ 13,534
18-47965.319-R-3	17-09-259-022-1345	857	20,989	\$ 21,846
18-47965.320-R-3	17-09-259-022-1346	1,084	26,550	\$ 27,634
18-47965.321-R-3	17-09-259-022-1347	548	13,427	\$ 13,975
18-47965.322-R-3	17-09-259-022-1348	1,127	27,601	\$ 28,728
18-47965.323-R-3	17-09-259-022-1349	828	20,270	\$ 21,098
18-47965.324-R-3	17-09-259-022-1350	700	17,143	\$ 17,843
18-47965.325-R-3	17-09-259-022-1351	840	20,574	\$ 21,414
18-47965.326-R-3	17-09-259-022-1352	867	21,229	\$ 22,096
18-47965.327-R-3	17-09-259-022-1356	538	13,187	\$ 13,725
18-47965.328-R-3	17-09-259-022-1357	872	21,348	\$ 22,220
18-47965.329-R-3	17-09-259-022-1358	1,102	27,001	\$ 28,103
18-47965.330-R-3	17-09-259-022-1359	555	13,602	\$ 14,157
18-47965.331-R-3	17-09-259-022-1360	1,145	28,053	\$ 29,198
18-47965.332-R-3	17-09-259-022-1361	842	20,629	\$ 21,471
18-47965.333-R-3	17-09-259-022-1362	711	17,420	\$ 18,131
18-47965.334-R-3	17-09-259-022-1363	855	20,934	\$ 21,789
18-47965.335-R-3	17-09-259-022-1364	881	21,588	\$ 22,469
18-47965.336-R-3	17-09-259-022-1365	730	17,872	\$ 18,602
18-47965.337-R-3	17-09-259-022-1366	881	21,588	\$ 22,469
18-47965.338-R-3	17-09-259-022-1367	1,507	36,906	\$ 38,413
18-47965.339-R-3	17-09-259-022-1368	538	13,187	\$ 13,725
18-47965.340-R-3	17-09-259-022-1369	872	21,348	\$ 22,220

18-47965.341-R-3	17-09-259-022-1370	1,102	27,001	\$ 28,103
18-47965.342-R-3	17-09-259-022-1371	555	13,602	\$ 14,157
18-47965.343-R-3	17-09-259-022-1373	842	20,629	\$ 21,471
18-47965.344-R-3	17-09-259-022-1375	855	20,934	\$ 21,789
18-47965.345-R-3	17-09-259-022-1376	881	21,588	\$ 22,469
18-47965.346-R-3	17-09-259-022-1377	730	17,872	\$ 18,602
18-47965.347-R-3	17-09-259-022-1378	881	21,588	\$ 22,469
18-47965.348-R-3	17-09-259-022-1379	1,507	36,906	\$ 38,413
18-47965.349-R-3	17-09-259-022-1380	538	13,187	\$ 13,725
18-47965.350-R-3	17-09-259-022-1381	872	21,348	\$ 22,220
18-47965.351-R-3	17-09-259-022-1382	1,102	27,001	\$ 28,103
18-47965.352-R-3	17-09-259-022-1383	555	13,602	\$ 14,157
18-47965.353-R-3	17-09-259-022-1385	842	20,629	\$ 21,471
18-47965.354-R-3	17-09-259-022-1387	855	20,934	\$ 21,789
18-47965.355-R-3	17-09-259-022-1388	881	21,588	\$ 22,469
18-47965.356-R-3	17-09-259-022-1389	730	17,872	\$ 18,602
18-47965.357-R-3	17-09-259-022-1390	881	21,588	\$ 22,469
18-47965.358-R-3	17-09-259-022-1391	1,507	36,906	\$ 38,413
18-47965.359-R-3	17-09-259-022-1392	538	13,187	\$ 13,725
18-47965.360-R-3	17-09-259-022-1393	872	21,348	\$ 22,220
18-47965.361-R-3	17-09-259-022-1394	1,102	27,001	\$ 28,103
18-47965.362-R-3	17-09-259-022-1395	555	13,602	\$ 14,157
18-47965.363-R-3	17-09-259-022-1396	1,145	28,053	\$ 29,198
18-47965.364-R-3	17-09-259-022-1397	842	20,629	\$ 21,471
18-47965.365-R-3	17-09-259-022-1398	711	17,420	\$ 18,131
18-47965.366-R-3	17-09-259-022-1399	855	20,934	\$ 21,789
18-47965.367-R-3	17-09-259-022-1400	881	21,588	\$ 22,469
18-47965.368-R-3	17-09-259-022-1401	730	17,872	\$ 18,602
18-47965.369-R-3	17-09-259-022-1402	896	21,957	\$ 22,853
18-47965.370-R-3	17-09-259-022-1403	1,529	37,450	\$ 38,979
18-47965.371-R-3	17-09-259-022-1404	546	13,362	\$ 13,908
18-47965.372-R-3	17-09-259-022-1405	886	21,708	\$ 22,594
18-47965.373-R-3	17-09-259-022-1409	857	20,989	\$ 21,846
18-47965.374-R-3	17-09-259-022-1411	869	21,293	\$ 22,162
18-47965.375-R-3	17-09-259-022-1412	896	21,957	\$ 22,853
18-47965.376-R-3	17-09-259-022-1413	742	18,167	\$ 18,909
18-47965.377-R-3	17-09-259-022-1414	896	21,957	\$ 22,853
18-47965.378-R-3	17-09-259-022-1415	1,529	37,450	\$ 38,979
18-47965.379-R-3	17-09-259-022-1416	546	13,362	\$ 13,908
18-47965.380-R-3	17-09-259-022-1417	886	21,708	\$ 22,594
18-47965.381-R-3	17-09-259-022-1418	1,120	27,444	\$ 28,564
18-47965.382-R-3	17-09-259-022-1419	563	13,787	\$ 14,350
18-47965.383-R-3	17-09-259-022-1420	1,163	28,495	\$ 29,658
18-47965.384-R-3	17-09-259-022-1421	857	20,989	\$ 21,846
18-47965.385-R-3	17-09-259-022-1423	869	21,293	\$ 22,162

18-47965.386-R-3	17-09-259-022-1424	896	21,957	\$ 22,853
18-47965.387-R-3	17-09-259-022-1425	742	18,167	\$ 18,909
18-47965.388-R-3	17-09-259-022-1426	896	21,957	\$ 22,853
18-47965.389-R-3	17-09-259-022-1427	1,529	37,450	\$ 38,979
18-47965.390-R-3	17-09-259-022-1428	546	13,362	\$ 13,908
18-47965.391-R-3	17-09-259-022-1429	886	21,708	\$ 22,594
18-47965.392-R-3	17-09-259-022-1430	1,120	27,444	\$ 28,564
18-47965.393-R-3	17-09-259-022-1431	563	13,787	\$ 14,350
18-47965.394-R-3	17-09-259-022-1432	1,163	28,495	\$ 29,658
18-47965.395-R-3	17-09-259-022-1433	857	20,989	\$ 21,846
18-47965.396-R-3	17-09-259-022-1435	869	21,293	\$ 22,162
18-47965.397-R-3	17-09-259-022-1436	896	21,957	\$ 22,853
18-47965.398-R-3	17-09-259-022-1437	742	18,167	\$ 18,909
18-47965.399-R-3	17-09-259-022-1438	896	21,957	\$ 22,853
18-47965.400-R-3	17-09-259-022-1439	1,529	37,450	\$ 38,979
18-47965.401-R-3	17-09-259-022-1440	546	13,362	\$ 13,908
18-47965.402-R-3	17-09-259-022-1441	886	21,708	\$ 22,594
18-47965.403-R-3	17-09-259-022-1442	1,120	27,444	\$ 28,564
18-47965.404-R-3	17-09-259-022-1443	563	13,787	\$ 14,350
18-47965.405-R-3	17-09-259-022-1444	1,163	28,495	\$ 29,658
18-47965.406-R-3	17-09-259-022-1445	857	20,989	\$ 21,846
18-47965.407-R-3	17-09-259-022-1446	722	17,687	\$ 18,409
18-47965.408-R-3	17-09-259-022-1447	869	21,293	\$ 22,162
18-47965.409-R-3	17-09-259-022-1448	896	21,957	\$ 22,853
18-47965.410-R-3	17-09-259-022-1449	742	18,167	\$ 18,909
18-47965.411-R-3	17-09-259-022-1450	1,726	42,282	\$ 44,008
18-47965.412-R-3	17-09-259-022-1451	533	13,067	\$ 13,600
18-47965.413-R-3	17-09-259-022-1452	1,090	26,697	\$ 27,787
18-47965.414-R-3	17-09-259-022-1453	2,388	58,494	\$ 60,882

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2018. The Property Tax Appeal Board (the “Board”) finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of 380 class 2-99¹ condominium units (the “Subject 2-99 Units”) and 34 class 3-99 condominium units (the “Subject 3-99 Units”) with a combined 90.5412% total

¹ The terms 2-99 and 3-99 refer to the Cook County Assessor’s classification of the subject units, as proscribed by the Cook County Real Property Classification Ordinance.

ownership interest in the common elements (collectively, the “Subject Units”). The condominium building has an additional commercial unit (the “Commercial Unit”), an additional class 2-99 unit (the “Other 2-99 Unit”) and 32 additional class 3-99 units (the “Other 3-99 Units”) that are not part of the instant appeal (collectively, the “Other Units”). In summary, the subject’s building has 381 class 2-99 units, 66 class 3-99 units, and 1 commercial unit, for a total of 448 units. The property has a 27,888 square foot site, and is located in North Chicago Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted a Parcel Data Sheet for each of the Subject Units and the Other Units (except the Commercial Unit). The Parcel Data Sheets show: 1) that the full market value for the improvement used by the board of review as applied to the Subject 2-99 Units was \$147,470,202; 2) that the full market value for the improvement used by the board of review as applied to the Subject 3-99 Units was \$102,293,546; and that the full market value for the improvement used by the board of review as applied to the Other 3-99 Units was \$92,218,092. The appellant further asserts that there is no discernable difference between the 2-99 units and the 3-99 units within the subject’s building (whether part of the instant appeal or not). In accordance with Article IX, Section 4 of the Constitution of the State of Illinois, the appellant requests that the Subject Units’ assessments be calculated using the same base market value for the improvement of \$92,218,092 that was used to calculate the assessment for the Other 3-99 Units. The appellant cited Cook County Bd. of Review v. Property Tax Appeal Bd., 403 Ill. App. 3d 139 (1st Dist. 2010) in support of this argument.

The Parcel Data Sheets also show that the Subject 3-99 Units and the Other 3-99 Units all had land assessments based on a market value of \$200.00 per square foot of land, while the Subject 2-99 Units and the Other 2-99 Unit all had land assessments based on a market value of \$135.00 per square foot of land. In accordance with Article IX, Section 4 of the Constitution of the State of Illinois, the appellant requests that the Subject 2-99 Units’ land assessments be calculated using the same base market value for the land of \$135.00 per square foot of land that was used to calculate the land assessment for the Subject 3-99 Units and the Other 3-99 Units. Based on this evidence, the appellant requests that the Subject Units’ assessment be reduced to \$8,690,429.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the Subject Units is \$13,360,914. In support of its contention of the correct assessment the board of review submitted a condominium analysis showing that 102 of the 2-99 units in the subject’s building, or 22.4721% of ownership in the common elements, sold between January 2016 and December 2019 for an aggregate price of \$33,908,454. The aggregate sale price was then divided by the percentage of ownership interest in the common elements of the units sold to arrive at a total market value for the building of \$150,891,345.

In written rebuttal, the appellant submitted the condominium declaration, which included a plat of survey for each residential floor of the condominium building, and the percentage of ownership interest in the common elements for each condominium unit.

At hearing, the appellant called Michael Downs to testify. Mr. Downs testified that he has lived in one of the subject units since 2008, and that he was a member of the condominium association’s board of directors, including serving as president of the board from 2014 to 2019.

Mr. Downs further testified that the Subject Units and the Other Units are all subject to the same condominium declaration. The witness also testified that the approximately 48% of the condominium units were leased, and the tenants have the same access to the common elements as unit owners. Additionally, Mr. Downs testified that the Subject Units and the Other 3-99 Units are “completely commingled” within the building. Upon cross-examination from the board of review analyst, Mr. Downs testified that he was aware that Kinzie LaSalle Street, LLC owned the 66 condominium units classified as class 3-99 property in 2018. Mr. Down also testified that he had discussions with Kinzie LaSalle Street, LLC’s representative on the condominium board, but did not discuss that entity’s property taxes, expenditures, or income. Mr. Downs also testified that Kinzie LaSalle Street, LLC would renovate units within the building and resell them, but did not recall the sale prices of the units that were resold. During redirect examination, Mr. Downs testified that units within the building that were owned by LLCs had no restrictions.

The appellant next called Gary Parenti to testify. Mr. Parenti testified that he was previously employed as a controller for the appellant’s law firm, Worssek and Vihon, but had recently retired. Mr. Parenti testified that the information contained in the Parcel Data Sheets was derived directly from the Cook County Assessor’s database (via a file transfer protocol), and that he obtained access to the Assessor’s database by paying a fee. Mr. Parenti also identified various data on a small sample of the Parcel Data Sheets. During cross-examination, Mr. Parenti testified that he did not “create” the Parcel Data Sheets.

During its case-in-chief, the board of review reaffirmed the evidence previously submitted. In oral rebuttal, the appellant argued that the board of review’s evidence was not responsive to the appellant’s equity argument.

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 proven 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 meet this burden of proof, and that a reduction in the subject’s assessment is warranted.

“Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const. art IX, § 4(a). “The principle of uniformity of taxation requires that similar properties within the same district be assessed on a similar basis.” Kankakee Cty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill.2d 1, 21 (1989) (citing Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960)). “The cornerstone of uniform assessment is the fair cash value of the property in question.” Kankakee, 131 Ill.2d at 21. “Real property taxes . . . which are authorized by law to be assessed against and levied upon real property shall be assessed against and levied upon each unit and the owner’s corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole.” 765 ILCS 605/10(a).

With these well-established principles in mind, it is clear from the Parcel Data Sheets submitted by the appellant that the board of review assessed the Subject Units based on a market value that is significantly higher than the market it used to assess the Other Units. The Parcel Data Sheets show that all 380 of the Subject 2-99 Units were assessed based on a market value of \$147,470,202, excluding land, and that all 34 of the Subject 3-99 Units were assessed based on a market value of \$102,293,546, excluding land. On the other hand, all 32 of the Other 3-99 Units were assessed based on a market value of \$92,218,092, excluding land. Mr. Downs presented un rebutted and credible testimony that there is no discernable difference in characteristics between the Subject Units and the Other 3-99 Units.

Looking to the Illinois Supreme Court's opinion in Kankakee, it is clear that the use of such disparate market values for condominium units located within the same building runs afoul of the uniformity clause in the Illinois Constitution. Moreover, the use of different market values for different condominium units also violates section 10(a) of the Condominium Property Act, which requires that a unit owner only be assessed based on their "corresponding percentage of ownership in the common elements as a tract." Finally, the use of disparate market values in determining the land assessment for condominium units located within the same building runs afoul of the uniformity clause in the Illinois Constitution. Under the Illinois Constitution, the market value must be uniform. It is not in this appeal. Therefore, based on this record, the Board finds the appellant has proven, with clear and convincing evidence, that the Subject Units are inequitably assessed, and that a reduction in their respective assessments 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:

October 15, 2024



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

400 N LaSalle Condominium Association, by attorney:
Nicholas Jordan
Worsek & Vihon
180 North LaSalle Street
Suite 3010
Chicago, IL 60601

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602