



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

APPELLANT: River Trail Condo Assn.
DOCKET NO.: 19-42134.001-R-1 through 19-42134.270-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are River Trail Condo Assn., the appellant(s), by attorney Noah J. Schmidt, 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|----------------------|-------------|----------------|--------------|
| 19-42134.001-R-1 | 03-24-202-054-1001 | 288 | 6,568 | \$6,856 |
| 19-42134.002-R-1 | 03-24-202-054-1002 | 288 | 6,568 | \$6,856 |
| 19-42134.003-R-1 | 03-24-202-054-1003 | 258 | 5,880 | \$6,138 |
| 19-42134.004-R-1 | 03-24-202-054-1004 | 206 | 4,691 | \$4,897 |
| 19-42134.005-R-1 | 03-24-202-054-1005 | 258 | 5,880 | \$6,138 |
| 19-42134.006-R-1 | 03-24-202-054-1006 | 206 | 4,691 | \$4,897 |
| 19-42134.007-R-1 | 03-24-202-054-1007 | 258 | 5,880 | \$6,138 |
| 19-42134.008-R-1 | 03-24-202-054-1008 | 288 | 6,568 | \$6,856 |
| 19-42134.009-R-1 | 03-24-202-054-1009 | 288 | 6,568 | \$6,856 |
| 19-42134.010-R-1 | 03-24-202-054-1010 | 258 | 5,880 | \$6,138 |
| 19-42134.011-R-1 | 03-24-202-054-1011 | 206 | 4,691 | \$4,897 |
| 19-42134.012-R-1 | 03-24-202-054-1012 | 258 | 5,880 | \$6,138 |
| 19-42134.013-R-1 | 03-24-202-054-1013 | 206 | 4,691 | \$4,897 |
| 19-42134.014-R-1 | 03-24-202-054-1014 | 258 | 5,880 | \$6,138 |
| 19-42134.015-R-1 | 03-24-202-054-1015 | 258 | 5,880 | \$6,138 |
| 19-42134.016-R-1 | 03-24-202-054-1016 | 288 | 6,568 | \$6,856 |
| 19-42134.017-R-1 | 03-24-202-054-1017 | 288 | 6,568 | \$6,856 |
| 19-42134.018-R-1 | 03-24-202-054-1018 | 258 | 5,880 | \$6,138 |
| 19-42134.019-R-1 | 03-24-202-054-1019 | 206 | 4,691 | \$4,897 |
| 19-42134.020-R-1 | 03-24-202-054-1020 | 258 | 5,880 | \$6,138 |
| 19-42134.021-R-1 | 03-24-202-054-1021 | 206 | 4,691 | \$4,897 |
| 19-42134.022-R-1 | 03-24-202-054-1022 | 258 | 5,880 | \$6,138 |
| 19-42134.023-R-1 | 03-24-202-054-1023 | 258 | 5,880 | \$6,138 |
| 19-42134.024-R-1 | 03-24-202-054-1024 | 258 | 5,880 | \$6,138 |
| 19-42134.025-R-1 | 03-24-202-054-1025 | 206 | 4,691 | \$4,897 |

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| 19-42134.026-R-1 | 03-24-202-054-1026 | 258 | 5,880 | \$6,138 |
| 19-42134.027-R-1 | 03-24-202-054-1027 | 206 | 4,691 | \$4,897 |
| 19-42134.028-R-1 | 03-24-202-054-1028 | 267 | 6,081 | \$6,348 |
| 19-42134.029-R-1 | 03-24-202-054-1029 | 267 | 6,081 | \$6,348 |
| 19-42134.030-R-1 | 03-24-202-054-1030 | 288 | 6,568 | \$6,856 |
| 19-42134.031-R-1 | 03-24-202-054-1031 | 288 | 6,568 | \$6,856 |
| 19-42134.032-R-1 | 03-24-202-054-1032 | 258 | 5,880 | \$6,138 |
| 19-42134.033-R-1 | 03-24-202-054-1033 | 206 | 4,691 | \$4,897 |
| 19-42134.034-R-1 | 03-24-202-054-1034 | 258 | 5,880 | \$6,138 |
| 19-42134.035-R-1 | 03-24-202-054-1035 | 206 | 4,691 | \$4,897 |
| 19-42134.036-R-1 | 03-24-202-054-1036 | 267 | 6,081 | \$6,348 |
| 19-42134.037-R-1 | 03-24-202-054-1037 | 267 | 6,081 | \$6,348 |
| 19-42134.038-R-1 | 03-24-202-054-1038 | 288 | 6,568 | \$6,856 |
| 19-42134.039-R-1 | 03-24-202-054-1039 | 288 | 6,568 | \$6,856 |
| 19-42134.040-R-1 | 03-24-202-054-1040 | 258 | 5,880 | \$6,138 |
| 19-42134.041-R-1 | 03-24-202-054-1041 | 206 | 4,691 | \$4,897 |
| 19-42134.042-R-1 | 03-24-202-054-1042 | 258 | 5,880 | \$6,138 |
| 19-42134.043-R-1 | 03-24-202-054-1043 | 206 | 4,691 | \$4,897 |
| 19-42134.044-R-1 | 03-24-202-054-1044 | 267 | 6,081 | \$6,348 |
| 19-42134.045-R-1 | 03-24-202-054-1045 | 267 | 6,081 | \$6,348 |
| 19-42134.046-R-1 | 03-24-202-054-1046 | 288 | 6,568 | \$6,856 |
| 19-42134.047-R-1 | 03-24-202-054-1047 | 258 | 5,880 | \$6,138 |
| 19-42134.048-R-1 | 03-24-202-054-1048 | 206 | 4,691 | \$4,897 |
| 19-42134.049-R-1 | 03-24-202-054-1049 | 258 | 5,880 | \$6,138 |
| 19-42134.050-R-1 | 03-24-202-054-1050 | 206 | 4,691 | \$4,897 |
| 19-42134.051-R-1 | 03-24-202-054-1051 | 258 | 5,880 | \$6,138 |
| 19-42134.052-R-1 | 03-24-202-054-1052 | 288 | 6,568 | \$6,856 |
| 19-42134.053-R-1 | 03-24-202-054-1053 | 288 | 6,568 | \$6,856 |
| 19-42134.054-R-1 | 03-24-202-054-1054 | 258 | 5,880 | \$6,138 |
| 19-42134.055-R-1 | 03-24-202-054-1055 | 206 | 4,691 | \$4,897 |
| 19-42134.056-R-1 | 03-24-202-054-1056 | 258 | 5,880 | \$6,138 |
| 19-42134.057-R-1 | 03-24-202-054-1057 | 206 | 4,691 | \$4,897 |
| 19-42134.058-R-1 | 03-24-202-054-1058 | 258 | 5,880 | \$6,138 |
| 19-42134.059-R-1 | 03-24-202-054-1059 | 258 | 5,880 | \$6,138 |
| 19-42134.060-R-1 | 03-24-202-054-1060 | 288 | 6,568 | \$6,856 |
| 19-42134.061-R-1 | 03-24-202-054-1061 | 288 | 6,568 | \$6,856 |
| 19-42134.062-R-1 | 03-24-202-054-1062 | 258 | 5,880 | \$6,138 |
| 19-42134.063-R-1 | 03-24-202-054-1063 | 206 | 4,691 | \$4,897 |
| 19-42134.064-R-1 | 03-24-202-054-1064 | 258 | 5,880 | \$6,138 |
| 19-42134.065-R-1 | 03-24-202-054-1065 | 206 | 4,691 | \$4,897 |
| 19-42134.066-R-1 | 03-24-202-054-1066 | 258 | 5,880 | \$6,138 |
| 19-42134.067-R-1 | 03-24-202-054-1067 | 258 | 5,880 | \$6,138 |
| 19-42134.068-R-1 | 03-24-202-054-1068 | 288 | 6,568 | \$6,856 |
| 19-42134.069-R-1 | 03-24-202-054-1069 | 288 | 6,568 | \$6,856 |
| 19-42134.070-R-1 | 03-24-202-054-1070 | 258 | 5,880 | \$6,138 |

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|------------------|--------------------|-----|-------|---------|
| 19-42134.071-R-1 | 03-24-202-054-1071 | 206 | 4,691 | \$4,897 |
| 19-42134.072-R-1 | 03-24-202-054-1072 | 258 | 5,880 | \$6,138 |
| 19-42134.073-R-1 | 03-24-202-054-1073 | 206 | 4,691 | \$4,897 |
| 19-42134.074-R-1 | 03-24-202-054-1074 | 267 | 6,081 | \$6,348 |
| 19-42134.075-R-1 | 03-24-202-054-1075 | 288 | 6,568 | \$6,856 |
| 19-42134.076-R-1 | 03-24-202-054-1076 | 288 | 6,568 | \$6,856 |
| 19-42134.077-R-1 | 03-24-202-054-1077 | 258 | 5,880 | \$6,138 |
| 19-42134.078-R-1 | 03-24-202-054-1078 | 206 | 4,691 | \$4,897 |
| 19-42134.079-R-1 | 03-24-202-054-1079 | 258 | 5,880 | \$6,138 |
| 19-42134.080-R-1 | 03-24-202-054-1080 | 206 | 4,691 | \$4,897 |
| 19-42134.081-R-1 | 03-24-202-054-1081 | 267 | 6,081 | \$6,348 |
| 19-42134.082-R-1 | 03-24-202-054-1082 | 267 | 6,081 | \$6,348 |
| 19-42134.083-R-1 | 03-24-202-054-1083 | 288 | 6,568 | \$6,856 |
| 19-42134.084-R-1 | 03-24-202-054-1084 | 288 | 6,568 | \$6,856 |
| 19-42134.085-R-1 | 03-24-202-054-1085 | 258 | 5,880 | \$6,138 |
| 19-42134.086-R-1 | 03-24-202-054-1086 | 206 | 4,691 | \$4,897 |
| 19-42134.087-R-1 | 03-24-202-054-1087 | 258 | 5,880 | \$6,138 |
| 19-42134.088-R-1 | 03-24-202-054-1088 | 206 | 4,691 | \$4,897 |
| 19-42134.089-R-1 | 03-24-202-054-1089 | 267 | 6,081 | \$6,348 |
| 19-42134.090-R-1 | 03-24-202-054-1090 | 267 | 6,081 | \$6,348 |
| 19-42134.091-R-1 | 03-24-202-054-1091 | 288 | 6,568 | \$6,856 |
| 19-42134.092-R-1 | 03-24-202-054-1092 | 288 | 6,568 | \$6,856 |
| 19-42134.093-R-1 | 03-24-202-054-1093 | 258 | 5,880 | \$6,138 |
| 19-42134.094-R-1 | 03-24-202-054-1094 | 206 | 4,691 | \$4,897 |
| 19-42134.095-R-1 | 03-24-202-054-1095 | 258 | 5,880 | \$6,138 |
| 19-42134.096-R-1 | 03-24-202-054-1096 | 206 | 4,691 | \$4,897 |
| 19-42134.097-R-1 | 03-24-202-054-1097 | 267 | 6,081 | \$6,348 |
| 19-42134.098-R-1 | 03-24-202-054-1098 | 288 | 6,568 | \$6,856 |
| 19-42134.099-R-1 | 03-24-202-054-1099 | 288 | 6,568 | \$6,856 |
| 19-42134.100-R-1 | 03-24-202-054-1100 | 258 | 5,880 | \$6,138 |
| 19-42134.101-R-1 | 03-24-202-054-1101 | 206 | 4,691 | \$4,897 |
| 19-42134.102-R-1 | 03-24-202-054-1102 | 258 | 5,880 | \$6,138 |
| 19-42134.103-R-1 | 03-24-202-054-1103 | 206 | 4,691 | \$4,897 |
| 19-42134.104-R-1 | 03-24-202-054-1104 | 258 | 5,880 | \$6,138 |
| 19-42134.105-R-1 | 03-24-202-054-1105 | 258 | 5,880 | \$6,138 |
| 19-42134.106-R-1 | 03-24-202-054-1106 | 288 | 6,568 | \$6,856 |
| 19-42134.107-R-1 | 03-24-202-054-1107 | 288 | 6,568 | \$6,856 |
| 19-42134.108-R-1 | 03-24-202-054-1108 | 258 | 5,880 | \$6,138 |
| 19-42134.109-R-1 | 03-24-202-054-1109 | 206 | 4,691 | \$4,897 |
| 19-42134.110-R-1 | 03-24-202-054-1110 | 258 | 5,880 | \$6,138 |
| 19-42134.111-R-1 | 03-24-202-054-1111 | 206 | 4,691 | \$4,897 |
| 19-42134.112-R-1 | 03-24-202-054-1112 | 258 | 5,880 | \$6,138 |
| 19-42134.113-R-1 | 03-24-202-054-1113 | 258 | 5,880 | \$6,138 |
| 19-42134.114-R-1 | 03-24-202-054-1114 | 288 | 6,568 | \$6,856 |
| 19-42134.115-R-1 | 03-24-202-054-1115 | 258 | 5,880 | \$6,138 |

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| 19-42134.116-R-1 | 03-24-202-054-1116 | 206 | 4,691 | \$4,897 |
| 19-42134.117-R-1 | 03-24-202-054-1117 | 258 | 5,880 | \$6,138 |
| 19-42134.118-R-1 | 03-24-202-054-1118 | 206 | 4,691 | \$4,897 |
| 19-42134.119-R-1 | 03-24-202-054-1119 | 267 | 6,081 | \$6,348 |
| 19-42134.120-R-1 | 03-24-202-054-1120 | 288 | 6,568 | \$6,856 |
| 19-42134.121-R-1 | 03-24-202-054-1121 | 288 | 6,568 | \$6,856 |
| 19-42134.122-R-1 | 03-24-202-054-1122 | 258 | 5,880 | \$6,138 |
| 19-42134.123-R-1 | 03-24-202-054-1123 | 206 | 4,691 | \$4,897 |
| 19-42134.124-R-1 | 03-24-202-054-1124 | 258 | 5,880 | \$6,138 |
| 19-42134.125-R-1 | 03-24-202-054-1125 | 206 | 4,691 | \$4,897 |
| 19-42134.126-R-1 | 03-24-202-054-1126 | 267 | 6,081 | \$6,348 |
| 19-42134.127-R-1 | 03-24-202-054-1127 | 267 | 6,081 | \$6,348 |
| 19-42134.128-R-1 | 03-24-202-054-1128 | 288 | 6,568 | \$6,856 |
| 19-42134.129-R-1 | 03-24-202-054-1129 | 288 | 6,568 | \$6,856 |
| 19-42134.130-R-1 | 03-24-202-054-1130 | 258 | 5,880 | \$6,138 |
| 19-42134.131-R-1 | 03-24-202-054-1131 | 206 | 4,691 | \$4,897 |
| 19-42134.132-R-1 | 03-24-202-054-1132 | 258 | 5,880 | \$6,138 |
| 19-42134.133-R-1 | 03-24-202-054-1133 | 206 | 4,691 | \$4,897 |
| 19-42134.134-R-1 | 03-24-202-054-1134 | 267 | 6,081 | \$6,348 |
| 19-42134.135-R-1 | 03-24-202-054-1135 | 267 | 6,081 | \$6,348 |
| 19-42134.136-R-1 | 03-24-202-054-1136 | 288 | 6,568 | \$6,856 |
| 19-42134.137-R-1 | 03-24-202-054-1137 | 258 | 5,880 | \$6,138 |
| 19-42134.138-R-1 | 03-24-202-054-1138 | 206 | 4,691 | \$4,897 |
| 19-42134.139-R-1 | 03-24-202-054-1139 | 258 | 5,880 | \$6,138 |
| 19-42134.140-R-1 | 03-24-202-054-1140 | 288 | 6,568 | \$6,856 |
| 19-42134.141-R-1 | 03-24-202-054-1141 | 258 | 5,880 | \$6,138 |
| 19-42134.142-R-1 | 03-24-202-054-1142 | 288 | 6,568 | \$6,856 |
| 19-42134.143-R-1 | 03-24-202-054-1143 | 288 | 6,568 | \$6,856 |
| 19-42134.144-R-1 | 03-24-202-054-1144 | 258 | 5,880 | \$6,138 |
| 19-42134.145-R-1 | 03-24-202-054-1145 | 206 | 4,691 | \$4,897 |
| 19-42134.146-R-1 | 03-24-202-054-1146 | 258 | 5,880 | \$6,138 |
| 19-42134.147-R-1 | 03-24-202-054-1147 | 206 | 4,691 | \$4,897 |
| 19-42134.148-R-1 | 03-24-202-054-1148 | 258 | 5,880 | \$6,138 |
| 19-42134.149-R-1 | 03-24-202-054-1149 | 258 | 5,880 | \$6,138 |
| 19-42134.150-R-1 | 03-24-202-054-1150 | 288 | 6,568 | \$6,856 |
| 19-42134.151-R-1 | 03-24-202-054-1151 | 288 | 6,568 | \$6,856 |
| 19-42134.152-R-1 | 03-24-202-054-1152 | 258 | 5,880 | \$6,138 |
| 19-42134.153-R-1 | 03-24-202-054-1153 | 206 | 4,691 | \$4,897 |
| 19-42134.154-R-1 | 03-24-202-054-1154 | 258 | 5,880 | \$6,138 |
| 19-42134.155-R-1 | 03-24-202-054-1155 | 206 | 4,691 | \$4,897 |
| 19-42134.156-R-1 | 03-24-202-054-1156 | 258 | 5,880 | \$6,138 |
| 19-42134.157-R-1 | 03-24-202-054-1157 | 258 | 5,880 | \$6,138 |
| 19-42134.158-R-1 | 03-24-202-054-1158 | 288 | 6,568 | \$6,856 |
| 19-42134.159-R-1 | 03-24-202-054-1159 | 258 | 5,880 | \$6,138 |
| 19-42134.160-R-1 | 03-24-202-054-1160 | 206 | 4,691 | \$4,897 |

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| 19-42134.161-R-1 | 03-24-202-054-1161 | 258 | 5,880 | \$6,138 |
| 19-42134.162-R-1 | 03-24-202-054-1162 | 206 | 4,691 | \$4,897 |
| 19-42134.163-R-1 | 03-24-202-054-1163 | 288 | 6,568 | \$6,856 |
| 19-42134.164-R-1 | 03-24-202-054-1164 | 267 | 6,081 | \$6,348 |
| 19-42134.165-R-1 | 03-24-202-054-1165 | 288 | 6,568 | \$6,856 |
| 19-42134.166-R-1 | 03-24-202-054-1166 | 288 | 6,568 | \$6,856 |
| 19-42134.167-R-1 | 03-24-202-054-1167 | 258 | 5,880 | \$6,138 |
| 19-42134.168-R-1 | 03-24-202-054-1168 | 206 | 4,691 | \$4,897 |
| 19-42134.169-R-1 | 03-24-202-054-1169 | 258 | 5,880 | \$6,138 |
| 19-42134.170-R-1 | 03-24-202-054-1170 | 206 | 4,691 | \$4,897 |
| 19-42134.171-R-1 | 03-24-202-054-1171 | 267 | 6,081 | \$6,348 |
| 19-42134.172-R-1 | 03-24-202-054-1172 | 267 | 6,081 | \$6,348 |
| 19-42134.173-R-1 | 03-24-202-054-1173 | 288 | 6,568 | \$6,856 |
| 19-42134.174-R-1 | 03-24-202-054-1174 | 288 | 6,568 | \$6,856 |
| 19-42134.175-R-1 | 03-24-202-054-1175 | 258 | 5,880 | \$6,138 |
| 19-42134.176-R-1 | 03-24-202-054-1176 | 206 | 4,691 | \$4,897 |
| 19-42134.177-R-1 | 03-24-202-054-1177 | 258 | 5,880 | \$6,138 |
| 19-42134.178-R-1 | 03-24-202-054-1178 | 206 | 4,691 | \$4,897 |
| 19-42134.179-R-1 | 03-24-202-054-1179 | 267 | 6,081 | \$6,348 |
| 19-42134.180-R-1 | 03-24-202-054-1180 | 267 | 6,081 | \$6,348 |
| 19-42134.181-R-1 | 03-24-202-054-1181 | 288 | 6,568 | \$6,856 |
| 19-42134.182-R-1 | 03-24-202-054-1182 | 288 | 6,568 | \$6,856 |
| 19-42134.183-R-1 | 03-24-202-054-1183 | 258 | 5,880 | \$6,138 |
| 19-42134.184-R-1 | 03-24-202-054-1184 | 206 | 4,691 | \$4,897 |
| 19-42134.185-R-1 | 03-24-202-054-1185 | 258 | 5,880 | \$6,138 |
| 19-42134.186-R-1 | 03-24-202-054-1186 | 206 | 4,691 | \$4,897 |
| 19-42134.187-R-1 | 03-24-202-054-1187 | 267 | 6,081 | \$6,348 |
| 19-42134.188-R-1 | 03-24-202-054-1188 | 288 | 6,568 | \$6,856 |
| 19-42134.189-R-1 | 03-24-202-054-1189 | 288 | 6,568 | \$6,856 |
| 19-42134.190-R-1 | 03-24-202-054-1190 | 258 | 5,880 | \$6,138 |
| 19-42134.191-R-1 | 03-24-202-054-1191 | 206 | 4,691 | \$4,897 |
| 19-42134.192-R-1 | 03-24-202-054-1192 | 258 | 5,880 | \$6,138 |
| 19-42134.193-R-1 | 03-24-202-054-1193 | 206 | 4,691 | \$4,897 |
| 19-42134.194-R-1 | 03-24-202-054-1194 | 267 | 6,081 | \$6,348 |
| 19-42134.195-R-1 | 03-24-202-054-1195 | 267 | 6,081 | \$6,348 |
| 19-42134.196-R-1 | 03-24-202-054-1196 | 288 | 6,568 | \$6,856 |
| 19-42134.197-R-1 | 03-24-202-054-1197 | 288 | 6,568 | \$6,856 |
| 19-42134.198-R-1 | 03-24-202-054-1198 | 258 | 5,880 | \$6,138 |
| 19-42134.199-R-1 | 03-24-202-054-1199 | 206 | 4,691 | \$4,897 |
| 19-42134.200-R-1 | 03-24-202-054-1200 | 258 | 5,880 | \$6,138 |
| 19-42134.201-R-1 | 03-24-202-054-1201 | 206 | 4,691 | \$4,897 |
| 19-42134.202-R-1 | 03-24-202-054-1202 | 267 | 6,081 | \$6,348 |
| 19-42134.203-R-1 | 03-24-202-054-1203 | 267 | 6,081 | \$6,348 |
| 19-42134.204-R-1 | 03-24-202-054-1204 | 288 | 6,568 | \$6,856 |
| 19-42134.205-R-1 | 03-24-202-054-1205 | 257 | 5,863 | \$6,120 |

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| 19-42134.206-R-1 | 03-24-202-054-1206 | 206 | 4,691 | \$4,897 |
| 19-42134.207-R-1 | 03-24-202-054-1207 | 258 | 5,880 | \$6,138 |
| 19-42134.208-R-1 | 03-24-202-054-1208 | 206 | 4,691 | \$4,897 |
| 19-42134.209-R-1 | 03-24-202-054-1209 | 258 | 5,880 | \$6,138 |
| 19-42134.210-R-1 | 03-24-202-054-1210 | 288 | 6,568 | \$6,856 |
| 19-42134.211-R-1 | 03-24-202-054-1211 | 288 | 6,568 | \$6,856 |
| 19-42134.212-R-1 | 03-24-202-054-1212 | 258 | 5,880 | \$6,138 |
| 19-42134.213-R-1 | 03-24-202-054-1213 | 206 | 4,691 | \$4,897 |
| 19-42134.214-R-1 | 03-24-202-054-1214 | 258 | 5,880 | \$6,138 |
| 19-42134.215-R-1 | 03-24-202-054-1215 | 206 | 4,691 | \$4,897 |
| 19-42134.216-R-1 | 03-24-202-054-1216 | 258 | 5,880 | \$6,138 |
| 19-42134.217-R-1 | 03-24-202-054-1217 | 258 | 5,880 | \$6,138 |
| 19-42134.218-R-1 | 03-24-202-054-1218 | 288 | 6,568 | \$6,856 |
| 19-42134.219-R-1 | 03-24-202-054-1219 | 288 | 6,568 | \$6,856 |
| 19-42134.220-R-1 | 03-24-202-054-1220 | 258 | 5,880 | \$6,138 |
| 19-42134.221-R-1 | 03-24-202-054-1221 | 206 | 4,691 | \$4,897 |
| 19-42134.222-R-1 | 03-24-202-054-1222 | 258 | 5,880 | \$6,138 |
| 19-42134.223-R-1 | 03-24-202-054-1223 | 206 | 4,691 | \$4,897 |
| 19-42134.224-R-1 | 03-24-202-054-1224 | 258 | 5,880 | \$6,138 |
| 19-42134.225-R-1 | 03-24-202-054-1225 | 258 | 5,880 | \$6,138 |
| 19-42134.226-R-1 | 03-24-202-054-1226 | 288 | 6,568 | \$6,856 |
| 19-42134.227-R-1 | 03-24-202-054-1227 | 258 | 5,880 | \$6,138 |
| 19-42134.228-R-1 | 03-24-202-054-1228 | 206 | 4,691 | \$4,897 |
| 19-42134.229-R-1 | 03-24-202-054-1229 | 258 | 5,880 | \$6,138 |
| 19-42134.230-R-1 | 03-24-202-054-1230 | 206 | 4,691 | \$4,897 |
| 19-42134.231-R-1 | 03-24-202-054-1231 | 267 | 6,081 | \$6,348 |
| 19-42134.232-R-1 | 03-24-202-054-1232 | 288 | 6,568 | \$6,856 |
| 19-42134.233-R-1 | 03-24-202-054-1233 | 288 | 6,568 | \$6,856 |
| 19-42134.234-R-1 | 03-24-202-054-1234 | 258 | 5,880 | \$6,138 |
| 19-42134.235-R-1 | 03-24-202-054-1235 | 206 | 4,691 | \$4,897 |
| 19-42134.236-R-1 | 03-24-202-054-1236 | 258 | 5,880 | \$6,138 |
| 19-42134.237-R-1 | 03-24-202-054-1237 | 206 | 4,691 | \$4,897 |
| 19-42134.238-R-1 | 03-24-202-054-1238 | 267 | 6,089 | \$6,356 |
| 19-42134.239-R-1 | 03-24-202-054-1239 | 267 | 6,089 | \$6,356 |
| 19-42134.240-R-1 | 03-24-202-054-1240 | 288 | 6,568 | \$6,856 |
| 19-42134.241-R-1 | 03-24-202-054-1241 | 288 | 6,568 | \$6,856 |
| 19-42134.242-R-1 | 03-24-202-054-1242 | 258 | 5,880 | \$6,138 |
| 19-42134.243-R-1 | 03-24-202-054-1243 | 206 | 4,691 | \$4,897 |
| 19-42134.244-R-1 | 03-24-202-054-1244 | 258 | 5,880 | \$6,138 |
| 19-42134.245-R-1 | 03-24-202-054-1245 | 206 | 4,691 | \$4,897 |
| 19-42134.246-R-1 | 03-24-202-054-1246 | 267 | 6,081 | \$6,348 |
| 19-42134.247-R-1 | 03-24-202-054-1247 | 267 | 6,081 | \$6,348 |
| 19-42134.248-R-1 | 03-24-202-054-1248 | 288 | 6,568 | \$6,856 |
| 19-42134.249-R-1 | 03-24-202-054-1249 | 258 | 5,880 | \$6,138 |
| 19-42134.250-R-1 | 03-24-202-054-1250 | 206 | 4,691 | \$4,897 |

| | | | | |
|------------------|--------------------|-----|-------|---------|
| 19-42134.251-R-1 | 03-24-202-054-1251 | 258 | 5,880 | \$6,138 |
| 19-42134.252-R-1 | 03-24-202-054-1252 | 206 | 4,691 | \$4,897 |
| 19-42134.253-R-1 | 03-24-202-054-1253 | 258 | 5,880 | \$6,138 |
| 19-42134.254-R-1 | 03-24-202-054-1254 | 258 | 5,880 | \$6,138 |
| 19-42134.255-R-1 | 03-24-202-054-1255 | 288 | 6,568 | \$6,856 |
| 19-42134.256-R-1 | 03-24-202-054-1256 | 288 | 6,568 | \$6,856 |
| 19-42134.257-R-1 | 03-24-202-054-1257 | 258 | 5,880 | \$6,138 |
| 19-42134.258-R-1 | 03-24-202-054-1258 | 206 | 4,691 | \$4,897 |
| 19-42134.259-R-1 | 03-24-202-054-1259 | 258 | 5,880 | \$6,138 |
| 19-42134.260-R-1 | 03-24-202-054-1260 | 206 | 4,691 | \$4,897 |
| 19-42134.261-R-1 | 03-24-202-054-1261 | 258 | 5,880 | \$6,138 |
| 19-42134.262-R-1 | 03-24-202-054-1262 | 258 | 5,880 | \$6,138 |
| 19-42134.263-R-1 | 03-24-202-054-1263 | 288 | 6,568 | \$6,856 |
| 19-42134.264-R-1 | 03-24-202-054-1264 | 288 | 6,568 | \$6,856 |
| 19-42134.265-R-1 | 03-24-202-054-1265 | 258 | 5,880 | \$6,138 |
| 19-42134.266-R-1 | 03-24-202-054-1266 | 206 | 4,691 | \$4,897 |
| 19-42134.267-R-1 | 03-24-202-054-1267 | 258 | 5,880 | \$6,138 |
| 19-42134.268-R-1 | 03-24-202-054-1268 | 206 | 4,691 | \$4,897 |
| 19-42134.269-R-1 | 03-24-202-054-1269 | 258 | 5,880 | \$6,138 |
| 19-42134.270-R-1 | 03-24-202-054-1270 | 258 | 5,880 | \$6,138 |

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 2019 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 270 condominium units within a 46-year-old condominium complex containing 360 residential condominium units. The property has a 727,939 square foot site and is located in Prospect Heights, Wheeling Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, appellant submitted five sales comparables in its grid analysis that sold between 2016 and 2019 for prices ranging from \$33,000 to \$100,000. These sales were also included in appellant's brief. In its brief, appellant indicates the subject property consists of six residential condominium buildings, consisting of 24 units each. Appellant submitted thirty condominium units located within the subject's complex as sales comparables that sold between 2016 and 2019 for a total of \$2,352,500 and adjusted 10% less for personal property. Then, appellant then divided this adjusted total purchase price by the percentage ownership of the units sold of 8.14% to arrive at a

value for the total building of \$28,900,491. The value was multiplied by the percentage interest of the units under appeal of 75.03% resulting in a total market value for these units of \$15,464,960. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$1,546,496.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$1,739,230, which reflects a total market value of \$17,392,300 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In its Condominium Analysis Results for 2019, the board of review listed assessment values for each PIN located in the building. In support of its contention of the correct assessment, the board of review submitted its Assessment Analysis based on sales information on thirty-four condominium units located within the subject building that sold between 2016 and 2019 for a total of \$2,840,943. This value was divided by the percentage of interest of units sold of 9.4488% to arrive at a full market value of the condominium complex of \$30,066,315.

Conclusion of Law

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

The Board finds appellant's evidence for using a 10% deduction for personal property insufficient to establish the use of a personal property deduction.

The Board finds the best evidence of market value to be the total of the board of review's thirty-four comparable sales. These units sold from 2016 to 2019 for a total sales price of \$2,840,943. The percentage ownership of these units sold of 9.4488% was divided by the total sale price to arrive at a value for the building of \$30,066,315. Multiplying this value by the units under appeal arrives at a market value for the subject at \$2,131,560. Based on this record, the Board finds that the subject property's current assessment of \$1,739,230 reflects a market value below the amount reflected by the best indicator of market value in this record and supports the current assessment. Accordingly, appellant did not prove by a preponderance of the evidence that the subject property was overvalued and a reduction in the subject's assessment is not 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: February 20, 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

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