



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Wellington Condominium Association
DOCKET NO.: 20-31119.001-R-1 through 20-31119.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Wellington Condominium Association, 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 **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
20-31119.001-R-1	14-28-111-059-1002	5,030	31,368	\$36,398
20-31119.002-R-1	14-28-111-059-1003	5,038	31,413	\$36,451
20-31119.003-R-1	14-28-111-059-1004	5,512	34,368	\$39,880

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 2020 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 three twenty-one-year-old residential condominium units in a multi-unit condominium building located in Chicago, Lake View Township, Cook County. Each residential condominium has its own Property Index Number (PIN). The building sits on 3,663 square feet of land. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited information on three comparable sales of class 2-99 properties. Appellant asserts that the comparable properties are between 184 feet and a 0.30-mile radius of the subject and ranged in age from 11 to 126 years. The sale of these properties occurred in 2019 for prices ranging from \$296,000 and \$327,000. The appellant's submission includes a Section V

– Comparable Sales/Assessment Grid and individual property index cards; however, these materials lack critical information necessary for a meaningful comparative analysis. Specifically, the documentation fails to provide substantive details regarding the physical characteristics, condition, amenities, square footage, and other relevant attributes of the suggested comparable properties. Based on this evidence, the appellant is requesting the total assessment for the three properties that are the subject of this appeal be reduced to \$98,500.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the subject (all three PINs) is \$112,729. The subject’s assessment reflects a market value of \$1,127,290, including land, when applying the statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

The Board of Review observed that the appellant failed to submit essential information necessary for a meaningful comparative analysis of the purported comparable properties. Specifically, the appellant did not provide details regarding the gross living area, percentage of ownership, exterior construction materials, total number of bedrooms and bathrooms, or the presence of amenities and other relevant property characteristics. As such, the Board of Review requested that the appellant’s appeal be dismissed, asserting that the submission lacked sufficient documentation to meet the evidentiary burden required to challenge the correctness of the subject property’s assessment.

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.

As a preliminary matter, the Board denies the Cook County Board of Review’s request to dismiss the instant appeal on the grounds that the appellant failed to submit essential information necessary for a meaningful comparative analysis of the purported comparable properties. The Board finds that the appellant presented documentation sufficient to initiate the appeal, and any objections to the adequacy or relevance of such evidence could have been properly raised and addressed during the hearing process. Accordingly, dismissal of the appeal on procedural grounds is not warranted.

However, the Board concurs with the Board of Review’s assessment that the appellant failed to provide sufficient and relevant information regarding both the subject units and the purported comparable sales. The appellant’s submission lacked critical data concerning the physical and qualitative characteristics of the dwellings, including but not limited to interior features, amenities, total living area, number of bedrooms and bathrooms, and construction details. Aside

from site square footage, no substantive information was provided to enable the Property Tax Appeal Board to conduct a meaningful and reliable analysis of comparability. For the Board to properly evaluate the validity of the proposed comparable properties, it is essential to have access to the salient characteristics of each property. Such information is necessary to determine the degree of similarity and to assess whether any adjustments are warranted to equate the comparable properties to the subject property.

Based on the evidentiary record, the Board finds that the appellant has not demonstrated, by a preponderance of the evidence, that the subject property is over-assessed.

Although the Board of Review did not submit evidence to substantiate the correctness of the subject property's assessment, the burden of proof in this matter rests with the appellant. Pursuant to applicable standards, the appellant must establish, by a preponderance of the evidence, that the assessed valuation does not accurately reflect the subject property's market value.

For the reasons set forth above—including the lack of sufficient and relevant information regarding the subject property and the proposed comparable properties—the Board finds that the appellant has failed to meet this evidentiary burden. Accordingly, a reduction in the subject property's assessment based on the claim of overvaluation is not 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: _____

C E R T I F I C A T I O N

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:

January 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 9-125 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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