



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

APPELLANT: Park Place Chicago CA  
DOCKET NO.: 21-55001.001-R-2 through 21-55001.163-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Park Place Chicago CA, the appellant, by Timothy C. Jacobs, attorney-at-law of Kovitz Shifrin Nesbit 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
21-55001.001-R-2	17-09-126-022-1001	4,367	51,295	\$55,662
21-55001.002-R-2	17-09-126-022-1002	3,331	39,235	\$42,566
21-55001.003-R-2	17-09-126-022-1003	6,523	76,424	\$82,947
21-55001.004-R-2	17-09-126-022-1004	2,729	32,197	\$34,926
21-55001.005-R-2	17-09-126-022-1005	1,841	21,074	\$22,915
21-55001.006-R-2	17-09-126-022-1006	2,600	30,139	\$32,739
21-55001.007-R-2	17-09-126-022-1007	3,941	46,263	\$50,204
21-55001.008-R-2	17-09-126-022-1008	4,441	52,314	\$56,755
21-55001.009-R-2	17-09-126-022-1009	5,042	59,352	\$64,394
21-55001.010-R-2	17-09-126-022-1010	5,505	64,343	\$69,848
21-55001.011-R-2	17-09-126-022-1011	4,025	47,272	\$51,297
21-55001.012-R-2	17-09-126-022-1012	4,025	47,272	\$51,297
21-55001.013-R-2	17-09-126-022-1013	5,181	61,400	\$66,581
21-55001.014-R-2	17-09-126-022-1014	4,857	57,356	\$62,213
21-55001.015-R-2	17-09-126-022-1015	5,644	66,391	\$72,035
21-55001.016-R-2	17-09-126-022-1016	4,811	56,307	\$61,118
21-55001.017-R-2	17-09-126-022-1017	3,284	38,186	\$41,470
21-55001.018-R-2	17-09-126-022-1018	1,896	22,113	\$24,009
21-55001.019-R-2	17-09-126-022-1019	1,896	22,113	\$24,009
21-55001.020-R-2	17-09-126-022-1020	2,822	33,195	\$36,017
21-55001.021-R-2	17-09-126-022-1021	3,007	35,192	\$38,199
21-55001.022-R-2	17-09-126-022-1022	2,174	25,108	\$27,282
21-55001.023-R-2	17-09-126-022-1023	2,729	32,197	\$34,926
21-55001.024-R-2	17-09-126-022-1024	2,960	34,142	\$37,102
21-55001.025-R-2	17-09-126-022-1025	2,267	26,106	\$28,373

21-55001.026-R-2	17-09-126-022-1026	1,748	20,076	\$21,824
21-55001.027-R-2	17-09-126-022-1027	1,748	20,076	\$21,824
21-55001.028-R-2	17-09-126-022-1028	2,683	31,148	\$33,831
21-55001.029-R-2	17-09-126-022-1029	2,683	31,148	\$33,831
21-55001.030-R-2	17-09-126-022-1030	1,748	20,076	\$21,824
21-55001.031-R-2	17-09-126-022-1031	1,748	20,076	\$21,824
21-55001.032-R-2	17-09-126-022-1032	2,840	33,175	\$36,015
21-55001.033-R-2	17-09-126-022-1033	2,600	30,139	\$32,739
21-55001.034-R-2	17-09-126-022-1034	2,359	27,104	\$29,463
21-55001.035-R-2	17-09-126-022-1035	1,758	20,066	\$21,824
21-55001.036-R-2	17-09-126-022-1036	2,313	27,155	\$29,468
21-55001.037-R-2	17-09-126-022-1037	2,637	31,199	\$33,836
21-55001.038-R-2	17-09-126-022-1038	1,785	21,135	\$22,920
21-55001.039-R-2	17-09-126-022-1039	1,785	21,135	\$22,920
21-55001.040-R-2	17-09-126-022-1040	2,729	32,197	\$34,926
21-55001.041-R-2	17-09-126-022-1041	2,729	32,197	\$34,926
21-55001.042-R-2	17-09-126-022-1042	1,785	21,135	\$22,920
21-55001.043-R-2	17-09-126-022-1043	1,785	21,135	\$22,920
21-55001.044-R-2	17-09-126-022-1044	2,896	34,214	\$37,110
21-55001.045-R-2	17-09-126-022-1045	2,646	31,188	\$33,834
21-55001.046-R-2	17-09-126-022-1046	2,405	28,153	\$30,558
21-55001.047-R-2	17-09-126-022-1047	1,795	21,125	\$22,920
21-55001.048-R-2	17-09-126-022-1048	2,359	27,104	\$29,463
21-55001.049-R-2	17-09-126-022-1049	2,683	31,148	\$33,831
21-55001.050-R-2	17-09-126-022-1050	3,016	35,181	\$38,197
21-55001.051-R-2	17-09-126-022-1051	1,822	21,094	\$22,916
21-55001.052-R-2	17-09-126-022-1052	2,775	32,146	\$34,921
21-55001.053-R-2	17-09-126-022-1053	1,822	21,094	\$22,916
21-55001.054-R-2	17-09-126-022-1054	1,822	21,094	\$22,916
21-55001.055-R-2	17-09-126-022-1055	2,951	34,153	\$37,104
21-55001.056-R-2	17-09-126-022-1056	2,692	31,138	\$33,830
21-55001.057-R-2	17-09-126-022-1057	2,452	28,102	\$30,554
21-55001.058-R-2	17-09-126-022-1058	1,832	21,084	\$22,916
21-55001.059-R-2	17-09-126-022-1059	2,405	28,153	\$30,558
21-55001.060-R-2	17-09-126-022-1060	2,729	32,197	\$34,926
21-55001.061-R-2	17-09-126-022-1061	3,062	36,230	\$39,292
21-55001.062-R-2	17-09-126-022-1062	1,859	21,054	\$22,913
21-55001.063-R-2	17-09-126-022-1063	1,859	21,054	\$22,913
21-55001.064-R-2	17-09-126-022-1064	2,822	33,195	\$36,017
21-55001.065-R-2	17-09-126-022-1065	2,822	33,195	\$36,017
21-55001.066-R-2	17-09-126-022-1066	1,859	21,054	\$22,913
21-55001.067-R-2	17-09-126-022-1067	1,859	21,054	\$22,913
21-55001.068-R-2	17-09-126-022-1068	3,007	35,192	\$38,199
21-55001.069-R-2	17-09-126-022-1069	2,738	32,187	\$34,925
21-55001.070-R-2	17-09-126-022-1070	2,498	29,151	\$31,649

21-55001.071-R-2	17-09-126-022-1071	1,869	22,143	\$24,012
21-55001.072-R-2	17-09-126-022-1072	2,452	28,102	\$30,554
21-55001.073-R-2	17-09-126-022-1073	2,775	32,146	\$34,921
21-55001.074-R-2	17-09-126-022-1074	3,442	40,213	\$43,655
21-55001.075-R-2	17-09-126-022-1075	1,896	22,113	\$24,009
21-55001.076-R-2	17-09-126-022-1076	1,896	22,113	\$24,009
21-55001.077-R-2	17-09-126-022-1077	1,896	22,113	\$24,009
21-55001.078-R-2	17-09-126-022-1078	3,062	36,230	\$39,292
21-55001.079-R-2	17-09-126-022-1079	2,785	32,136	\$34,921
21-55001.080-R-2	17-09-126-022-1080	2,544	29,100	\$31,644
21-55001.081-R-2	17-09-126-022-1081	1,906	22,103	\$24,009
21-55001.082-R-2	17-09-126-022-1082	2,498	29,151	\$31,649
21-55001.083-R-2	17-09-126-022-1083	2,822	33,195	\$36,017
21-55001.084-R-2	17-09-126-022-1084	3,155	37,229	\$40,384
21-55001.085-R-2	17-09-126-022-1085	1,933	22,072	\$24,005
21-55001.086-R-2	17-09-126-022-1086	1,933	22,072	\$24,005
21-55001.087-R-2	17-09-126-022-1087	1,933	22,072	\$24,005
21-55001.088-R-2	17-09-126-022-1088	1,933	22,072	\$24,005
21-55001.089-R-2	17-09-126-022-1089	3,118	36,169	\$39,287
21-55001.090-R-2	17-09-126-022-1090	2,831	33,185	\$36,016
21-55001.091-R-2	17-09-126-022-1091	2,590	30,150	\$32,740
21-55001.092-R-2	17-09-126-022-1092	1,943	22,062	\$24,005
21-55001.093-R-2	17-09-126-022-1093	2,544	29,100	\$31,644
21-55001.094-R-2	17-09-126-022-1094	2,868	33,144	\$36,012
21-55001.095-R-2	17-09-126-022-1095	5,172	60,310	\$65,482
21-55001.096-R-2	17-09-126-022-1096	1,970	23,131	\$25,101
21-55001.097-R-2	17-09-126-022-1097	1,970	23,131	\$25,101
21-55001.098-R-2	17-09-126-022-1098	1,970	23,131	\$25,101
21-55001.099-R-2	17-09-126-022-1099	3,173	37,208	\$40,381
21-55001.100-R-2	17-09-126-022-1100	2,877	33,134	\$36,011
21-55001.101-R-2	17-09-126-022-1101	2,637	31,199	\$33,836
21-55001.102-R-2	17-09-126-022-1102	1,980	23,121	\$25,101
21-55001.103-R-2	17-09-126-022-1103	2,590	30,150	\$32,740
21-55001.104-R-2	17-09-126-022-1104	2,007	23,091	\$25,098
21-55001.105-R-2	17-09-126-022-1105	2,007	23,091	\$25,098
21-55001.106-R-2	17-09-126-022-1106	3,007	35,192	\$38,199
21-55001.107-R-2	17-09-126-022-1107	3,007	35,192	\$38,199
21-55001.108-R-2	17-09-126-022-1108	3,229	38,247	\$41,476
21-55001.109-R-2	17-09-126-022-1109	2,683	31,148	\$33,831
21-55001.110-R-2	17-09-126-022-1110	2,017	23,081	\$25,098
21-55001.111-R-2	17-09-126-022-1111	2,637	31,199	\$33,836
21-55001.112-R-2	17-09-126-022-1112	2,960	34,142	\$37,102
21-55001.113-R-2	17-09-126-022-1113	3,294	38,176	\$41,470
21-55001.114-R-2	17-09-126-022-1114	4,089	48,301	\$52,390
21-55001.115-R-2	17-09-126-022-1115	3,053	35,141	\$38,194

21-55001.116-R-2	17-09-126-022-1116	3,053	35,141	\$38,194
21-55001.117-R-2	17-09-126-022-1117	3,284	38,186	\$41,470
21-55001.118-R-2	17-09-126-022-1118	2,970	34,132	\$37,102
21-55001.119-R-2	17-09-126-022-1119	2,729	32,197	\$34,926
21-55001.120-R-2	17-09-126-022-1120	2,054	24,140	\$26,194
21-55001.121-R-2	17-09-126-022-1121	2,683	31,148	\$33,831
21-55001.122-R-2	17-09-126-022-1122	4,163	49,319	\$53,482
21-55001.123-R-2	17-09-126-022-1123	4,163	49,319	\$53,482
21-55001.124-R-2	17-09-126-022-1124	3,016	35,181	\$38,197
21-55001.125-R-2	17-09-126-022-1125	2,775	32,146	\$34,921
21-55001.126-R-2	17-09-126-022-1126	2,091	24,099	\$26,190
21-55001.127-R-2	17-09-126-022-1281	3,932	46,274	\$50,206
21-55001.128-R-2	17-09-126-022-1282	3,876	45,236	\$49,112
21-55001.129-R-2	17-09-126-022-1283	4,441	52,314	\$56,755
21-55001.130-R-2	17-09-126-022-1284	9,993	117,707	\$127,700
21-55001.131-R-2	17-09-126-022-1285	4,719	55,308	\$60,027
21-55001.132-R-2	17-09-126-022-1286	4,515	53,332	\$57,847
21-55001.133-R-2	17-09-126-022-1287	4,441	52,314	\$56,755
21-55001.134-R-2	17-09-126-022-1288	5,320	62,347	\$67,667
21-55001.135-R-2	17-09-126-022-1289	2,590	30,150	\$32,740
21-55001.136-R-2	17-09-126-022-1290	2,914	34,193	\$37,107
21-55001.137-R-2	17-09-126-022-1291	2,970	34,132	\$37,102
21-55001.138-R-2	17-09-126-022-1292	1,822	21,094	\$22,916
21-55001.139-R-2	17-09-126-022-1293	2,775	32,146	\$34,921
21-55001.140-R-2	17-09-126-022-1294	1,563	18,079	\$19,642
21-55001.141-R-2	17-09-126-022-1295	5,829	68,387	\$74,216
21-55001.142-R-2	17-09-126-022-1296	2,914	34,193	\$37,107
21-55001.143-R-2	17-09-126-022-1297	3,247	38,227	\$41,474
21-55001.144-R-2	17-09-126-022-1298	4,015	47,282	\$51,297
21-55001.145-R-2	17-09-126-022-1299	2,924	34,183	\$37,107
21-55001.146-R-2	17-09-126-022-1300	4,089	48,301	\$52,390
21-55001.147-R-2	17-09-126-022-1301	3,007	35,192	\$38,199
21-55001.148-R-2	17-09-126-022-1302	3,340	39,225	\$42,565
21-55001.149-R-2	17-09-126-022-1303	3,099	36,190	\$39,289
21-55001.150-R-2	17-09-126-022-1304	3,099	36,190	\$39,289
21-55001.151-R-2	17-09-126-022-1305	3,340	39,225	\$42,565
21-55001.152-R-2	17-09-126-022-1335	4,367	51,295	\$55,662
21-55001.153-R-2	17-09-126-022-1336	3,978	46,223	\$50,201
21-55001.154-R-2	17-09-126-022-1337	5,736	67,389	\$73,125
21-55001.155-R-2	17-09-126-022-1338	5,922	69,385	\$75,307
21-55001.156-R-2	17-09-126-022-1339	12,954	152,950	\$165,904
21-55001.157-R-2	17-09-126-022-1340	8,327	98,639	\$106,966
21-55001.158-R-2	17-09-126-022-1341	6,014	70,384	\$76,398
21-55001.159-R-2	17-09-126-022-1342	5,551	65,392	\$70,943
21-55001.160-R-2	17-09-126-022-1343	7,865	92,548	\$100,413

21-55001.161-R-2	17-09-126-022-1344	12,491	147,959	\$160,450
21-55001.162-R-2	17-09-126-022-1358	12,029	141,868	\$153,897
21-55001.163-R-2	17-09-126-022-1364	12,010	141,888	\$153,898

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 2021 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 a residential condominium containing 379 property index numbers (PINs). The condominium is 22 years old and located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-99 residential condominium property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. The appellant submitted a copy of the final decision issued by the board of review listing 377 of the PINs associated with the subject property.<sup>1</sup> In support of the overvaluation argument the appellant's counsel submitted a written statement asserting the subject property is improved with a 163-unit condominium association. Counsel further asserted the subject has 214 parking units, which are excluded from the appeal. Counsel stated that for tax year 2021 the 163 units had a combined total assessment of \$6,840,742. According to counsel's narrative these 163 units comprise 90.6769% ownership in the condominium. Dividing the total assessment of the units by the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10% and dividing this quotient by the units' percentage of ownership interest in the condominium of 90.6769% results in a fair market value for the property of \$75,440,845. The appellant asserts this is excessive in light of recent sales within the association.

The appellant submitted a list of 43 sales that occurred between January 1, 2018, and July 1, 2021. The appellant's counsel asserted these sales comprise a 22.0951% ownership interest in the condominium. The appellant's counsel submitted a spreadsheet describing the nature of each sale, the corresponding percentage of common ownership, the purchase date, the purchase price, the adjusted purchase price, and the fair market value for the subject property based on this data. The spreadsheet indicated the 43 units had a 22.0950% of ownership interest and an aggregate sale price of \$16,070,100, which the appellant's counsel contends results in an estimated fair market value for the entire condominium of \$72,731,840 when dividing the aggregate purchase price by the ownership interest of the units that sold. Multiplying this estimated market value for

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<sup>1</sup> The board of review submitted a condominium analysis listing the 379 PINs comprising the subject property. Comparing the board of review analysis with the copy of the board of review final decision reveals that PINs 17-09-126-022-1361 and 17-09-126-022-1362 were not included in the final decision. Each of these PINs appears to be a parking space with a .0436% of ownership interest in the condominium with an assessment of \$999.

the condominium by the percentage of common ownership of the units under appeal results in an estimated market value of \$65,950,977 and a total assessment of \$6,595,098 when using the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. Accordingly, the appellant requested the total assessed value of the PINs under appeal be reduced to \$6,595,098. The appellant was not requesting any change to the 214 parking spaces, which appear to each have an assessment of \$999 as reflected on the copy of the board of review decision.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total aggregate assessment for the subject units under appeal of \$6,840,742, which reflects a market value of \$68,407,420 when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. A copy of the final decision issued by the board of review disclosed the 377 PINs, which includes the 214 parking spaces, had a total combined assessment of \$7,054,528, which reflects a market value of \$70,545,280. Including the two PINs that are part of the condominium but not appealed (see footnote #1) the subject condominium has a total assessment of \$7,056,526, which reflects a market value of \$70,565,260.

In support of its contention of the correct assessment the board of review submitted a document entitled Condominium Analysis Results for 2021 prepared by Cathy Cahill, which describe the subject as being a 22-year-old residential condominium with 379 PINs. The analysis listed each PIN and the corresponding ownership percentage in the condominium. The analysis further disclosed the condominium had a total assessed value of \$7,056,526 reflecting a market value of \$70,565,260.

Pages 9 through 12 of the analysis listed 84 sales with a total consideration of \$17,915,440. The analysis indicated the total adjusted consideration was also \$17,915,440 and the percentage of ownership interest of the units sold was 24.6579%. Dividing the total adjusted consideration by the percentage of ownership interest of the units sold resulted in a market value for the condominium of \$72,655,984. The analyst then multiplied the full market value of the condominium by the percentage of ownership interest of the units under appeal of 90.6769% to arrive at fair market value of the PINs of \$65,882,194. Applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% resulted in a total assessed value of the PINs under appeal of \$6,588,219.

### **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.

Both parties submitted an analysis of sales in the subject condominium building to support their opinion of market value for the units under appeal. The analysis presented by the appellant included 43 units with a 22.0950% ownership interest in the condominium with an aggregate

sale price of \$16,070,100, resulting in an estimated fair market value for the entire condominium of \$72,731,840 when dividing the aggregate purchase price by the ownership interest of the units that sold. Similarly, the board of review presented 84 sales with a 24.6579% of ownership interest in the condominium having a total adjusted consideration of \$17,915,440. Dividing the total adjusted consideration by the percentage of ownership interest of the units sold resulted in a market value for the entire condominium of \$72,655,984, relatively similar to the value conclusion for the entire condominium presented by the appellant. The documentation presented by the board of review disclosed the entire condominium has a total assessment of \$7,056,526, which reflects a market value of \$70,565,260 when using the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The condominium's total assessment reflects a market value that is less than the estimated market values calculated by the parties, which indicates the subject condominium building, as a whole, is not overvalued.

The Board finds both the appellant and the board of review agreed that the 163 units under appeal have a 90.6769% ownership interest in the condominium. To arrive at the estimated market value of the units under appeal the appellant multiplied its estimated market value for the condominium of \$72,731,840 by the percentage of common ownership of the units under appeal resulting in an estimated market value of \$65,950,977 and a total assessment of \$6,595,098 when using the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. Similarly, the board of review multiplied its estimate of the full market value of the condominium of \$72,655,984 by the percentage of ownership interest of the units under appeal to arrive at fair market value of \$65,882,194 and a total assessment of \$6,588,219 when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. Both parties arrived at total assessments less than the total assessment of the units under appeal of \$6,840,742. The Property Tax Appeal Board finds, however, by accepting either party's estimated value of the residential units under appeal while not considering or adjusting the assessments of the parking spaces that were not appealed by the appellant, would result in the entire condominium being undervalued for assessment purposes, which the Board finds inappropriate.

Based on this evidence the Board finds 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: \_\_\_\_\_

April 15, 2025



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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