



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

APPELLANT: Winthrop Club Condominium Association
DOCKET NO.: 22-30060.001-R-2 through 22-30060.282-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Winthrop Club Condominium Association, the appellant(s), by attorney Timothy C. Jacobs, 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
22-30060.001-R-2	11-18-310-029-1001	1,262	101,972	\$103,234
22-30060.002-R-2	11-18-310-029-1002	854	69,039	\$69,893
22-30060.003-R-2	11-18-310-029-1003	1,254	101,338	\$102,592
22-30060.004-R-2	11-18-310-029-1004	1,147	92,699	\$93,846
22-30060.005-R-2	11-18-310-029-1005	678	54,829	\$55,507
22-30060.006-R-2	11-18-310-029-1006	434	35,084	\$35,518
22-30060.007-R-2	11-18-310-029-1007	650	52,502	\$53,152
22-30060.008-R-2	11-18-310-029-1008	505	40,831	\$41,336
22-30060.009-R-2	11-18-310-029-1009	346	27,996	\$28,342
22-30060.010-R-2	11-18-310-029-1010	500	40,408	\$40,908
22-30060.011-R-2	11-18-310-029-1011	753	60,859	\$61,612
22-30060.012-R-2	11-18-310-029-1012	649	52,467	\$53,116
22-30060.013-R-2	11-18-310-029-1013	495	40,020	\$40,515
22-30060.014-R-2	11-18-310-029-1014	328	26,515	\$26,843
22-30060.015-R-2	11-18-310-029-1015	350	28,278	\$28,628
22-30060.016-R-2	11-18-310-029-1016	434	35,084	\$35,518
22-30060.017-R-2	11-18-310-029-1017	588	47,565	\$48,153
22-30060.018-R-2	11-18-310-029-1018	650	52,502	\$53,152
22-30060.019-R-2	11-18-310-029-1019	505	40,831	\$41,336
22-30060.020-R-2	11-18-310-029-1020	346	27,996	\$28,342
22-30060.021-R-2	11-18-310-029-1021	500	40,408	\$40,908
22-30060.022-R-2	11-18-310-029-1022	753	60,859	\$61,612
22-30060.023-R-2	11-18-310-029-1023	649	52,467	\$53,116
22-30060.024-R-2	11-18-310-029-1024	495	40,020	\$40,515
22-30060.025-R-2	11-18-310-029-1025	328	26,515	\$26,843

22-30060.026-R-2	11-18-310-029-1026	350	28,278	\$28,628
22-30060.027-R-2	11-18-310-029-1027	434	35,084	\$35,518
22-30060.028-R-2	11-18-310-029-1028	588	47,565	\$48,153
22-30060.029-R-2	11-18-310-029-1029	650	52,502	\$53,152
22-30060.030-R-2	11-18-310-029-1030	505	40,831	\$41,336
22-30060.031-R-2	11-18-310-029-1031	346	27,996	\$28,342
22-30060.032-R-2	11-18-310-029-1032	500	40,408	\$40,908
22-30060.033-R-2	11-18-310-029-1033	753	60,859	\$61,612
22-30060.034-R-2	11-18-310-029-1034	649	52,467	\$53,116
22-30060.035-R-2	11-18-310-029-1035	495	40,020	\$40,515
22-30060.036-R-2	11-18-310-029-1036	328	26,515	\$26,843
22-30060.037-R-2	11-18-310-029-1037	350	28,278	\$28,628
22-30060.038-R-2	11-18-310-029-1038	434	35,084	\$35,518
22-30060.039-R-2	11-18-310-029-1039	588	47,565	\$48,153
22-30060.040-R-2	11-18-310-029-1040	650	52,502	\$53,152
22-30060.041-R-2	11-18-310-029-1041	505	40,831	\$41,336
22-30060.042-R-2	11-18-310-029-1042	346	27,996	\$28,342
22-30060.043-R-2	11-18-310-029-1043	500	40,408	\$40,908
22-30060.044-R-2	11-18-310-029-1044	753	60,859	\$61,612
22-30060.045-R-2	11-18-310-029-1045	649	52,467	\$53,116
22-30060.046-R-2	11-18-310-029-1046	495	40,020	\$40,515
22-30060.047-R-2	11-18-310-029-1047	328	26,515	\$26,843
22-30060.048-R-2	11-18-310-029-1048	350	28,278	\$28,628
22-30060.049-R-2	11-18-310-029-1049	434	35,084	\$35,518
22-30060.050-R-2	11-18-310-029-1050	588	47,565	\$48,153
22-30060.051-R-2	11-18-310-029-1051	650	52,502	\$53,152
22-30060.052-R-2	11-18-310-029-1052	505	40,831	\$41,336
22-30060.053-R-2	11-18-310-029-1053	346	27,996	\$28,342
22-30060.054-R-2	11-18-310-029-1054	495	40,020	\$40,515
22-30060.055-R-2	11-18-310-029-1055	753	60,859	\$61,612
22-30060.056-R-2	11-18-310-029-1056	649	52,467	\$53,116
22-30060.057-R-2	11-18-310-029-1057	495	40,020	\$40,515
22-30060.058-R-2	11-18-310-029-1058	328	26,515	\$26,843
22-30060.059-R-2	11-18-310-029-1059	350	28,278	\$28,628
22-30060.060-R-2	11-18-310-029-1060	434	35,084	\$35,518
22-30060.061-R-2	11-18-310-029-1061	588	47,565	\$48,153
22-30060.062-R-2	11-18-310-029-1062	650	52,502	\$53,152
22-30060.063-R-2	11-18-310-029-1063	505	40,831	\$41,336
22-30060.064-R-2	11-18-310-029-1064	346	27,996	\$28,342
22-30060.065-R-2	11-18-310-029-1065	500	40,408	\$40,908
22-30060.066-R-2	11-18-310-029-1066	753	60,859	\$61,612
22-30060.067-R-2	11-18-310-029-1067	649	52,467	\$53,116
22-30060.068-R-2	11-18-310-029-1068	495	40,020	\$40,515
22-30060.069-R-2	11-18-310-029-1069	328	26,515	\$26,843
22-30060.070-R-2	11-18-310-029-1070	350	28,278	\$28,628

22-30060.071-R-2	11-18-310-029-1071	434	35,084	\$35,518
22-30060.072-R-2	11-18-310-029-1072	588	47,565	\$48,153
22-30060.073-R-2	11-18-310-029-1073	650	52,502	\$53,152
22-30060.074-R-2	11-18-310-029-1074	505	40,831	\$41,336
22-30060.075-R-2	11-18-310-029-1075	846	68,404	\$69,250
22-30060.076-R-2	11-18-310-029-1076	753	60,859	\$61,612
22-30060.077-R-2	11-18-310-029-1077	649	52,467	\$53,116
22-30060.078-R-2	11-18-310-029-1078	823	66,536	\$67,359
22-30060.079-R-2	11-18-310-029-1079	784	63,362	\$64,146
22-30060.080-R-2	11-18-310-029-1080	588	47,565	\$48,153
22-30060.081-R-2	11-18-310-029-1081	1,262	101,972	\$103,234
22-30060.082-R-2	11-18-310-029-1082	854	69,039	\$69,893
22-30060.083-R-2	11-18-310-029-1083	1,254	101,338	\$102,592
22-30060.084-R-2	11-18-310-029-1084	1,147	92,699	\$93,846
22-30060.085-R-2	11-18-310-029-1085	678	54,829	\$55,507
22-30060.086-R-2	11-18-310-029-1086	434	35,084	\$35,518
22-30060.087-R-2	11-18-310-029-1087	1,262	101,972	\$103,234
22-30060.088-R-2	11-18-310-029-1088	854	69,039	\$69,893
22-30060.089-R-2	11-18-310-029-1089	1,254	101,322	\$102,576
22-30060.090-R-2	11-18-310-029-1090	1,147	92,699	\$93,846
22-30060.091-R-2	11-18-310-029-1091	678	54,829	\$55,507
22-30060.092-R-2	11-18-310-029-1092	434	35,084	\$35,518
22-30060.093-R-2	11-18-310-029-1093	1,291	104,285	\$105,576
22-30060.094-R-2	11-18-310-029-1094	989	79,878	\$80,867
22-30060.095-R-2	11-18-310-029-1095	1,647	133,088	\$134,735
22-30060.096-R-2	11-18-310-029-1096	722	58,371	\$59,093
22-30060.097-R-2	11-18-310-029-1097	36	2,913	\$2,949
22-30060.098-R-2	11-18-310-029-1098	36	2,913	\$2,949
22-30060.099-R-2	11-18-310-029-1099	36	2,913	\$2,949
22-30060.100-R-2	11-18-310-029-1100	36	2,913	\$2,949
22-30060.101-R-2	11-18-310-029-1101	36	2,913	\$2,949
22-30060.102-R-2	11-18-310-029-1102	36	2,913	\$2,949
22-30060.103-R-2	11-18-310-029-1103	36	2,913	\$2,949
22-30060.104-R-2	11-18-310-029-1104	36	2,913	\$2,949
22-30060.105-R-2	11-18-310-029-1105	36	2,913	\$2,949
22-30060.106-R-2	11-18-310-029-1106	36	2,913	\$2,949
22-30060.107-R-2	11-18-310-029-1107	36	2,913	\$2,949
22-30060.108-R-2	11-18-310-029-1108	36	2,913	\$2,949
22-30060.109-R-2	11-18-310-029-1109	36	2,913	\$2,949
22-30060.110-R-2	11-18-310-029-1110	36	2,913	\$2,949
22-30060.111-R-2	11-18-310-029-1111	36	2,913	\$2,949
22-30060.112-R-2	11-18-310-029-1112	36	2,913	\$2,949
22-30060.113-R-2	11-18-310-029-1113	36	2,913	\$2,949
22-30060.114-R-2	11-18-310-029-1114	36	2,913	\$2,949
22-30060.115-R-2	11-18-310-029-1115	36	2,913	\$2,949

22-30060.116-R-2	11-18-310-029-1116	36	2,913	\$2,949
22-30060.117-R-2	11-18-310-029-1117	36	2,913	\$2,949
22-30060.118-R-2	11-18-310-029-1118	36	2,913	\$2,949
22-30060.119-R-2	11-18-310-029-1119	36	2,913	\$2,949
22-30060.120-R-2	11-18-310-029-1120	36	2,913	\$2,949
22-30060.121-R-2	11-18-310-029-1121	36	2,913	\$2,949
22-30060.122-R-2	11-18-310-029-1122	36	2,913	\$2,949
22-30060.123-R-2	11-18-310-029-1123	36	2,913	\$2,949
22-30060.124-R-2	11-18-310-029-1124	36	2,913	\$2,949
22-30060.125-R-2	11-18-310-029-1125	36	2,913	\$2,949
22-30060.126-R-2	11-18-310-029-1126	36	2,913	\$2,949
22-30060.127-R-2	11-18-310-029-1127	36	2,913	\$2,949
22-30060.128-R-2	11-18-310-029-1128	36	2,913	\$2,949
22-30060.129-R-2	11-18-310-029-1129	36	2,913	\$2,949
22-30060.130-R-2	11-18-310-029-1130	36	2,913	\$2,949
22-30060.131-R-2	11-18-310-029-1131	36	2,913	\$2,949
22-30060.132-R-2	11-18-310-029-1132	36	2,913	\$2,949
22-30060.133-R-2	11-18-310-029-1133	36	2,913	\$2,949
22-30060.134-R-2	11-18-310-029-1134	36	2,913	\$2,949
22-30060.135-R-2	11-18-310-029-1135	36	2,913	\$2,949
22-30060.136-R-2	11-18-310-029-1136	36	2,913	\$2,949
22-30060.137-R-2	11-18-310-029-1137	36	2,913	\$2,949
22-30060.138-R-2	11-18-310-029-1138	36	2,913	\$2,949
22-30060.139-R-2	11-18-310-029-1139	36	2,913	\$2,949
22-30060.140-R-2	11-18-310-029-1140	36	2,913	\$2,949
22-30060.141-R-2	11-18-310-029-1141	36	2,913	\$2,949
22-30060.142-R-2	11-18-310-029-1142	36	2,913	\$2,949
22-30060.143-R-2	11-18-310-029-1143	36	2,913	\$2,949
22-30060.144-R-2	11-18-310-029-1144	36	2,913	\$2,949
22-30060.145-R-2	11-18-310-029-1145	36	2,913	\$2,949
22-30060.146-R-2	11-18-310-029-1146	36	2,913	\$2,949
22-30060.147-R-2	11-18-310-029-1147	36	2,913	\$2,949
22-30060.148-R-2	11-18-310-029-1148	36	2,913	\$2,949
22-30060.149-R-2	11-18-310-029-1149	36	2,913	\$2,949
22-30060.150-R-2	11-18-310-029-1150	36	2,913	\$2,949
22-30060.151-R-2	11-18-310-029-1151	36	2,913	\$2,949
22-30060.152-R-2	11-18-310-029-1152	36	2,913	\$2,949
22-30060.153-R-2	11-18-310-029-1153	36	2,913	\$2,949
22-30060.154-R-2	11-18-310-029-1154	36	2,913	\$2,949
22-30060.155-R-2	11-18-310-029-1155	36	2,913	\$2,949
22-30060.156-R-2	11-18-310-029-1156	36	2,913	\$2,949
22-30060.157-R-2	11-18-310-029-1157	36	2,913	\$2,949
22-30060.158-R-2	11-18-310-029-1158	36	2,913	\$2,949
22-30060.159-R-2	11-18-310-029-1159	36	2,913	\$2,949
22-30060.160-R-2	11-18-310-029-1160	36	2,913	\$2,949

22-30060.161-R-2	11-18-310-029-1161	36	2,913	\$2,949
22-30060.162-R-2	11-18-310-029-1162	36	2,913	\$2,949
22-30060.163-R-2	11-18-310-029-1163	36	2,913	\$2,949
22-30060.164-R-2	11-18-310-029-1164	36	2,913	\$2,949
22-30060.165-R-2	11-18-310-029-1165	36	2,913	\$2,949
22-30060.166-R-2	11-18-310-029-1166	36	2,913	\$2,949
22-30060.167-R-2	11-18-310-029-1167	36	2,913	\$2,949
22-30060.168-R-2	11-18-310-029-1168	36	2,913	\$2,949
22-30060.169-R-2	11-18-310-029-1169	36	2,913	\$2,949
22-30060.170-R-2	11-18-310-029-1170	36	2,913	\$2,949
22-30060.171-R-2	11-18-310-029-1171	36	2,913	\$2,949
22-30060.172-R-2	11-18-310-029-1172	36	2,913	\$2,949
22-30060.173-R-2	11-18-310-029-1173	36	2,913	\$2,949
22-30060.174-R-2	11-18-310-029-1174	36	2,913	\$2,949
22-30060.175-R-2	11-18-310-029-1175	36	2,913	\$2,949
22-30060.176-R-2	11-18-310-029-1176	36	2,913	\$2,949
22-30060.177-R-2	11-18-310-029-1177	36	2,913	\$2,949
22-30060.178-R-2	11-18-310-029-1178	36	2,913	\$2,949
22-30060.179-R-2	11-18-310-029-1179	36	2,913	\$2,949
22-30060.180-R-2	11-18-310-029-1180	36	2,913	\$2,949
22-30060.181-R-2	11-18-310-029-1181	36	2,913	\$2,949
22-30060.182-R-2	11-18-310-029-1182	36	2,913	\$2,949
22-30060.183-R-2	11-18-310-029-1183	36	2,913	\$2,949
22-30060.184-R-2	11-18-310-029-1184	36	2,913	\$2,949
22-30060.185-R-2	11-18-310-029-1185	36	2,913	\$2,949
22-30060.186-R-2	11-18-310-029-1186	36	2,913	\$2,949
22-30060.187-R-2	11-18-310-029-1187	36	2,913	\$2,949
22-30060.188-R-2	11-18-310-029-1188	36	2,913	\$2,949
22-30060.189-R-2	11-18-310-029-1189	36	2,913	\$2,949
22-30060.190-R-2	11-18-310-029-1190	36	2,913	\$2,949
22-30060.191-R-2	11-18-310-029-1191	36	2,913	\$2,949
22-30060.192-R-2	11-18-310-029-1192	36	2,913	\$2,949
22-30060.193-R-2	11-18-310-029-1193	36	2,913	\$2,949
22-30060.194-R-2	11-18-310-029-1194	36	2,913	\$2,949
22-30060.195-R-2	11-18-310-029-1195	36	2,913	\$2,949
22-30060.196-R-2	11-18-310-029-1196	36	2,913	\$2,949
22-30060.197-R-2	11-18-310-029-1197	36	2,913	\$2,949
22-30060.198-R-2	11-18-310-029-1198	36	2,913	\$2,949
22-30060.199-R-2	11-18-310-029-1199	36	2,913	\$2,949
22-30060.200-R-2	11-18-310-029-1200	36	2,913	\$2,949
22-30060.201-R-2	11-18-310-029-1201	36	2,913	\$2,949
22-30060.202-R-2	11-18-310-029-1202	36	2,913	\$2,949
22-30060.203-R-2	11-18-310-029-1203	36	2,913	\$2,949
22-30060.204-R-2	11-18-310-029-1204	36	2,913	\$2,949
22-30060.205-R-2	11-18-310-029-1205	36	2,913	\$2,949

22-30060.206-R-2	11-18-310-029-1206	36	2,913	\$2,949
22-30060.207-R-2	11-18-310-029-1207	36	2,913	\$2,949
22-30060.208-R-2	11-18-310-029-1208	36	2,913	\$2,949
22-30060.209-R-2	11-18-310-029-1209	36	2,913	\$2,949
22-30060.210-R-2	11-18-310-029-1210	36	2,913	\$2,949
22-30060.211-R-2	11-18-310-029-1211	36	2,913	\$2,949
22-30060.212-R-2	11-18-310-029-1212	36	2,913	\$2,949
22-30060.213-R-2	11-18-310-029-1213	36	2,913	\$2,949
22-30060.214-R-2	11-18-310-029-1214	36	2,913	\$2,949
22-30060.215-R-2	11-18-310-029-1215	36	2,913	\$2,949
22-30060.216-R-2	11-18-310-029-1216	36	2,913	\$2,949
22-30060.217-R-2	11-18-310-029-1217	36	2,913	\$2,949
22-30060.218-R-2	11-18-310-029-1218	36	2,913	\$2,949
22-30060.219-R-2	11-18-310-029-1219	36	2,913	\$2,949
22-30060.220-R-2	11-18-310-029-1220	36	2,913	\$2,949
22-30060.221-R-2	11-18-310-029-1221	36	2,913	\$2,949
22-30060.222-R-2	11-18-310-029-1222	36	2,913	\$2,949
22-30060.223-R-2	11-18-310-029-1223	36	2,913	\$2,949
22-30060.224-R-2	11-18-310-029-1224	36	2,913	\$2,949
22-30060.225-R-2	11-18-310-029-1225	36	2,913	\$2,949
22-30060.226-R-2	11-18-310-029-1226	36	2,913	\$2,949
22-30060.227-R-2	11-18-310-029-1227	36	2,913	\$2,949
22-30060.228-R-2	11-18-310-029-1228	36	2,913	\$2,949
22-30060.229-R-2	11-18-310-029-1229	36	2,913	\$2,949
22-30060.230-R-2	11-18-310-029-1230	36	2,913	\$2,949
22-30060.231-R-2	11-18-310-029-1231	36	2,913	\$2,949
22-30060.232-R-2	11-18-310-029-1232	36	2,913	\$2,949
22-30060.233-R-2	11-18-310-029-1233	36	2,913	\$2,949
22-30060.234-R-2	11-18-310-029-1234	36	2,913	\$2,949
22-30060.235-R-2	11-18-310-029-1235	36	2,913	\$2,949
22-30060.236-R-2	11-18-310-029-1236	36	2,913	\$2,949
22-30060.237-R-2	11-18-310-029-1237	36	2,913	\$2,949
22-30060.238-R-2	11-18-310-029-1238	36	2,913	\$2,949
22-30060.239-R-2	11-18-310-029-1239	36	2,913	\$2,949
22-30060.240-R-2	11-18-310-029-1240	36	2,913	\$2,949
22-30060.241-R-2	11-18-310-029-1241	36	2,913	\$2,949
22-30060.242-R-2	11-18-310-029-1242	36	2,913	\$2,949
22-30060.243-R-2	11-18-310-029-1243	36	2,913	\$2,949
22-30060.244-R-2	11-18-310-029-1244	36	2,913	\$2,949
22-30060.245-R-2	11-18-310-029-1245	36	2,913	\$2,949
22-30060.246-R-2	11-18-310-029-1246	36	2,913	\$2,949
22-30060.247-R-2	11-18-310-029-1247	36	2,913	\$2,949
22-30060.248-R-2	11-18-310-029-1248	36	2,913	\$2,949
22-30060.249-R-2	11-18-310-029-1249	36	2,913	\$2,949
22-30060.250-R-2	11-18-310-029-1250	36	2,913	\$2,949

22-30060.251-R-2	11-18-310-029-1251	36	2,913	\$2,949
22-30060.252-R-2	11-18-310-029-1252	36	2,913	\$2,949
22-30060.253-R-2	11-18-310-029-1253	36	2,913	\$2,949
22-30060.254-R-2	11-18-310-029-1254	36	2,913	\$2,949
22-30060.255-R-2	11-18-310-029-1255	36	2,913	\$2,949
22-30060.256-R-2	11-18-310-029-1256	36	2,913	\$2,949
22-30060.257-R-2	11-18-310-029-1257	36	2,913	\$2,949
22-30060.258-R-2	11-18-310-029-1258	36	2,913	\$2,949
22-30060.259-R-2	11-18-310-029-1259	36	2,913	\$2,949
22-30060.260-R-2	11-18-310-029-1260	36	2,913	\$2,949
22-30060.261-R-2	11-18-310-029-1261	36	2,913	\$2,949
22-30060.262-R-2	11-18-310-029-1262	36	2,913	\$2,949
22-30060.263-R-2	11-18-310-029-1263	36	2,913	\$2,949
22-30060.264-R-2	11-18-310-029-1264	36	2,913	\$2,949
22-30060.265-R-2	11-18-310-029-1265	36	2,913	\$2,949
22-30060.266-R-2	11-18-310-029-1266	36	2,913	\$2,949
22-30060.267-R-2	11-18-310-029-1267	36	2,913	\$2,949
22-30060.268-R-2	11-18-310-029-1268	36	2,913	\$2,949
22-30060.269-R-2	11-18-310-029-1269	36	2,913	\$2,949
22-30060.270-R-2	11-18-310-029-1270	36	2,913	\$2,949
22-30060.271-R-2	11-18-310-029-1271	36	2,913	\$2,949
22-30060.272-R-2	11-18-310-029-1272	36	2,913	\$2,949
22-30060.273-R-2	11-18-310-029-1273	36	2,913	\$2,949
22-30060.274-R-2	11-18-310-029-1274	36	2,913	\$2,949
22-30060.275-R-2	11-18-310-029-1275	36	2,913	\$2,949
22-30060.276-R-2	11-18-310-029-1276	36	2,913	\$2,949
22-30060.277-R-2	11-18-310-029-1277	36	2,913	\$2,949
22-30060.278-R-2	11-18-310-029-1278	36	2,913	\$2,949
22-30060.279-R-2	11-18-310-029-1279	36	2,913	\$2,949
22-30060.280-R-2	11-18-310-029-1280	36	2,913	\$2,949
22-30060.281-R-2	11-18-310-029-1281	36	2,913	\$2,949
22-30060.282-R-2	11-18-310-029-1282	36	2,913	\$2,949

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 2022 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 96 residential and 186 parking condominium units within a 13-year-old, masonry, multi-story, condominium building containing 282 condominium units. The property is located in Evanston, Evanston Township, Cook County and 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 appeal. In support of this argument, the appellant's brief argued that 21 units sold from residential/parking units sold from 2020 to 2022. The appellant's grid, however, lists 30 sales including 85 parcel numbers. The 30 sales sold for a total of \$19,244,600. The total percentage of ownership of these sales was 36.1862%. The appellant did not make any adjustments for personal property. Dividing the sales value by the percentage of interest reflects a market value for the subject of \$53,182,152.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$5,517,008. The subject's assessment reflects a market value of \$55,170,080 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted the sale of 99 units located within the subject building that sold from 2019 to 2022 for a total value of \$21,005,086. This value was divided by the percentage of ownership of the units sold of 37.4571% to arrive at a value for the building of \$56,073,565.

Conclusion of Law

The taxpayer contends overvaluation as the basis of the appeal. 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 best evidence of market value to be the sales listed by the board of review that includes more sales than the appellant. These sales took place from 2019 to 2022 for a total value of \$55,170,080. The units involved in these sales had a total percentage of ownership of 37.4571%. Dividing the total sale prices by the total percentage of ownership arrives at a value for the subject building of \$56,073,565. In comparison, the subject has an assessment which reflects a market value of \$55,170,080 which is supported by the evidence in the record. Therefore, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction 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: _____

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: _____

August 19, 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

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