FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Residences at 950 W Monroe Condo Assoc.
DOCKET NO.: 22-40121.001-R-2 through 22-40121.201-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Residences at 950 W Monroe Condo Assoc., the appellant(s), by attorney Angel Carpio, of Worsek & Vihon LLP in Chicago; the Cook County Board of Review; the Chicago B.O.E. intervenor, by attorney Ares G. Dalianis of Franczek P.C. in Chicago.

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
22-40121.001-R-2	17-17-206-017-1001	970	47,471	$48,441
22-40121.002-R-2	17-17-206-017-1002	585	28,625	$29,210
22-40121.003-R-2	17-17-206-017-1003	703	34,375	$35,078
22-40121.004-R-2	17-17-206-017-1004	994	48,642	$49,636
22-40121.005-R-2	17-17-206-017-1005	424	20,737	$21,161
22-40121.006-R-2	17-17-206-017-1006	424	20,737	$21,161
22-40121.007-R-2	17-17-206-017-1007	757	37,037	$37,794
22-40121.008-R-2	17-17-206-017-1008	772	37,782	$38,554
22-40121.009-R-2	17-17-206-017-1009	520	25,431	$25,951
22-40121.010-R-2	17-17-206-017-1010	877	42,893	$43,770
22-40121.011-R-2	17-17-206-017-1011	689	33,685	$34,374
22-40121.012-R-2	17-17-206-017-1012	559	27,348	$27,907
22-40121.013-R-2	17-17-206-017-1013	949	46,406	$47,355
22-40121.014-R-2	17-17-206-017-1014	457	22,343	$22,800
22-40121.015-R-2	17-17-206-017-1015	461	22,556	$23,017
22-40121.016-R-2	17-17-206-017-1016	461	22,556	$23,017
22-40121.017-R-2	17-17-206-017-1017	365	17,857	$18,222
22-40121.018-R-2	17-17-206-017-1018	1,007	49,281	$50,288
22-40121.019-R-2	17-17-206-017-1019	607	29,690	$30,297
22-40121.020-R-2	17-17-206-017-1020	729	35,652	$36,381
22-40121.021-R-2	17-17-206-017-1021	1,031	50,452	$51,483
22-40121.022-R-2	17-17-206-017-1022	816	39,902	$40,718
22-40121.023-R-2	17-17-206-017-1023	424	20,737	$21,161
22-40121.024-R-2	17-17-206-017-1024	800	39,116	$39,916

22-40121.025-R-2	17-17-206-017-1025	803	39,272	$40,075
22-40121.026-R-2	17-17-206-017-1026	539	26,389	$26,928
22-40121.027-R-2	17-17-206-017-1027	912	44,596	$45,508
22-40121.028-R-2	17-17-206-017-1028	701	34,268	$34,969
22-40121.029-R-2	17-17-206-017-1029	581	28,412	$28,993
22-40121.030-R-2	17-17-206-017-1030	986	48,216	$49,202
22-40121.031-R-2	17-17-206-017-1031	468	22,876	$23,344
22-40121.032-R-2	17-17-206-017-1032	461	22,556	$23,017
22-40121.033-R-2	17-17-206-017-1033	365	17,857	$18,222
22-40121.034-R-2	17-17-206-017-1034	468	22,876	$23,344
22-40121.035-R-2	17-17-206-017-1035	1,007	49,281	$50,288
22-40121.036-R-2	17-17-206-017-1036	621	30,385	$31,006
22-40121.037-R-2	17-17-206-017-1037	729	35,652	$36,381
22-40121.038-R-2	17-17-206-017-1038	1,046	51,147	$52,193
22-40121.039-R-2	17-17-206-017-1039	820	40,124	$40,944
22-40121.040-R-2	17-17-206-017-1040	841	41,138	$41,979
22-40121.041-R-2	17-17-206-017-1041	424	20,737	$21,161
22-40121.042-R-2	17-17-206-017-1042	803	39,272	$40,075
22-40121.043-R-2	17-17-206-017-1043	539	26,389	$26,928
22-40121.044-R-2	17-17-206-017-1044	912	44,596	$45,508
22-40121.045-R-2	17-17-206-017-1045	701	34,268	$34,969
22-40121.046-R-2	17-17-206-017-1046	581	28,412	$28,993
22-40121.047-R-2	17-17-206-017-1047	424	20,737	$21,161
22-40121.048-R-2	17-17-206-017-1048	468	22,876	$23,344
22-40121.049-R-2	17-17-206-017-1049	461	22,556	$23,017
22-40121.050-R-2	17-17-206-017-1050	461	22,556	$23,017
22-40121.051-R-2	17-17-206-017-1051	468	22,876	$23,344
22-40121.052-R-2	17-17-206-017-1052	1,044	51,091	$52,135
22-40121.053-R-2	17-17-206-017-1053	629	30,755	$31,384
22-40121.054-R-2	17-17-206-017-1054	755	36,930	$37,685
22-40121.055-R-2	17-17-206-017-1055	1,071	52,369	$53,440
22-40121.056-R-2	17-17-206-017-1056	851	41,615	$42,466
22-40121.057-R-2	17-17-206-017-1057	424	20,737	$21,161
22-40121.058-R-2	17-17-206-017-1058	816	39,911	$40,727
22-40121.059-R-2	17-17-206-017-1059	424	20,737	$21,161
22-40121.060-R-2	17-17-206-017-1060	559	27,348	$27,907
22-40121.061-R-2	17-17-206-017-1061	944	46,193	$47,137
22-40121.062-R-2	17-17-206-017-1062	724	35,439	$36,163
22-40121.063-R-2	17-17-206-017-1063	600	29,371	$29,971
22-40121.064-R-2	17-17-206-017-1064	424	20,737	$21,161
22-40121.065-R-2	17-17-206-017-1065	483	23,621	$24,104
22-40121.066-R-2	17-17-206-017-1066	483	23,621	$24,104
22-40121.067-R-2	17-17-206-017-1067	527	25,790	$26,317
22-40121.068-R-2	17-17-206-017-1068	1,044	51,091	$52,135
22-40121.069-R-2	17-17-206-017-1069	629	30,755	$31,384

22-40121.070-R-2	17-17-206-017-1070	755	36,930	$37,685
22-40121.071-R-2	17-17-206-017-1071	1,071	52,369	$53,440
22-40121.072-R-2	17-17-206-017-1072	424	20,737	$21,161
22-40121.073-R-2	17-17-206-017-1073	857	41,934	$42,791
22-40121.074-R-2	17-17-206-017-1074	816	39,911	$40,727
22-40121.075-R-2	17-17-206-017-1075	831	40,657	$41,488
22-40121.076-R-2	17-17-206-017-1076	559	27,348	$27,907
22-40121.077-R-2	17-17-206-017-1077	944	46,193	$47,137
22-40121.078-R-2	17-17-206-017-1078	724	35,439	$36,163
22-40121.079-R-2	17-17-206-017-1079	600	29,371	$29,971
22-40121.080-R-2	17-17-206-017-1080	1,020	49,920	$50,940
22-40121.081-R-2	17-17-206-017-1081	483	23,621	$24,104
22-40121.082-R-2	17-17-206-017-1082	365	17,857	$18,222
22-40121.083-R-2	17-17-206-017-1083	529	25,894	$26,423
22-40121.084-R-2	17-17-206-017-1084	1,094	53,540	$54,634
22-40121.085-R-2	17-17-206-017-1085	657	32,139	$32,796
22-40121.086-R-2	17-17-206-017-1086	792	38,740	$39,532
22-40121.087-R-2	17-17-206-017-1087	1,121	54,817	$55,938
22-40121.088-R-2	17-17-206-017-1088	890	43,531	$44,421
22-40121.089-R-2	17-17-206-017-1089	896	43,851	$44,747
22-40121.090-R-2	17-17-206-017-1090	853	41,721	$42,574
22-40121.091-R-2	17-17-206-017-1091	870	42,573	$43,443
22-40121.092-R-2	17-17-206-017-1092	583	28,519	$29,102
22-40121.093-R-2	17-17-206-017-1093	990	48,429	$49,419
22-40121.094-R-2	17-17-206-017-1094	759	37,143	$37,902
22-40121.095-R-2	17-17-206-017-1095	629	30,755	$31,384
22-40121.096-R-2	17-17-206-017-1096	1,068	52,262	$53,330
22-40121.097-R-2	17-17-206-017-1097	505	24,686	$25,191
22-40121.098-R-2	17-17-206-017-1098	505	24,686	$25,191
22-40121.099-R-2	17-17-206-017-1099	1,071	52,369	$53,440
22-40121.100-R-2	17-17-206-017-1103	77	3,754	$3,831
22-40121.101-R-2	17-17-206-017-1104	77	3,754	$3,831
22-40121.102-R-2	17-17-206-017-1105	77	3,754	$3,831
22-40121.103-R-2	17-17-206-017-1106	77	3,754	$3,831
22-40121.104-R-2	17-17-206-017-1107	77	3,754	$3,831
22-40121.105-R-2	17-17-206-017-1108	77	3,754	$3,831
22-40121.106-R-2	17-17-206-017-1109	77	3,754	$3,831
22-40121.107-R-2	17-17-206-017-1110	77	3,754	$3,831
22-40121.108-R-2	17-17-206-017-1111	77	3,754	$3,831
22-40121.109-R-2	17-17-206-017-1112	77	3,754	$3,831
22-40121.110-R-2	17-17-206-017-1113	77	3,754	$3,831
22-40121.111-R-2	17-17-206-017-1114	77	3,754	$3,831
22-40121.112-R-2	17-17-206-017-1115	77	3,754	$3,831
22-40121.113-R-2	17-17-206-017-1116	77	3,754	$3,831
22-40121.114-R-2	17-17-206-017-1117	77	3,754	$3,831

22-40121.115-R-2	17-17-206-017-1118	77	3,754	$3,831
22-40121.116-R-2	17-17-206-017-1119	77	3,754	$3,831
22-40121.117-R-2	17-17-206-017-1120	77	3,754	$3,831
22-40121.118-R-2	17-17-206-017-1121	77	3,754	$3,831
22-40121.119-R-2	17-17-206-017-1122	77	3,754	$3,831
22-40121.120-R-2	17-17-206-017-1123	77	3,754	$3,831
22-40121.121-R-2	17-17-206-017-1124	77	3,754	$3,831
22-40121.122-R-2	17-17-206-017-1125	77	3,754	$3,831
22-40121.123-R-2	17-17-206-017-1126	77	3,754	$3,831
22-40121.124-R-2	17-17-206-017-1127	77	3,754	$3,831
22-40121.125-R-2	17-17-206-017-1128	77	3,754	$3,831
22-40121.126-R-2	17-17-206-017-1129	77	3,754	$3,831
22-40121.127-R-2	17-17-206-017-1130	77	3,754	$3,831
22-40121.128-R-2	17-17-206-017-1131	77	3,754	$3,831
22-40121.129-R-2	17-17-206-017-1132	77	3,754	$3,831
22-40121.130-R-2	17-17-206-017-1133	71	3,486	$3,557
22-40121.131-R-2	17-17-206-017-1134	71	3,486	$3,557
22-40121.132-R-2	17-17-206-017-1135	71	3,486	$3,557
22-40121.133-R-2	17-17-206-017-1136	71	3,486	$3,557
22-40121.134-R-2	17-17-206-017-1137	71	3,486	$3,557
22-40121.135-R-2	17-17-206-017-1138	71	3,486	$3,557
22-40121.136-R-2	17-17-206-017-1139	71	3,486	$3,557
22-40121.137-R-2	17-17-206-017-1140	71	3,486	$3,557
22-40121.138-R-2	17-17-206-017-1141	71	3,486	$3,557
22-40121.139-R-2	17-17-206-017-1142	71	3,486	$3,557
22-40121.140-R-2	17-17-206-017-1143	71	3,486	$3,557
22-40121.141-R-2	17-17-206-017-1144	71	3,486	$3,557
22-40121.142-R-2	17-17-206-017-1145	71	3,486	$3,557
22-40121.143-R-2	17-17-206-017-1146	71	3,486	$3,557
22-40121.144-R-2	17-17-206-017-1147	99	4,825	$4,924
22-40121.145-R-2	17-17-206-017-1148	99	4,825	$4,924
22-40121.146-R-2	17-17-206-017-1149	99	4,825	$4,924
22-40121.147-R-2	17-17-206-017-1150	99	4,825	$4,924
22-40121.148-R-2	17-17-206-017-1151	99	4,825	$4,924
22-40121.149-R-2	17-17-206-017-1152	99	4,825	$4,924
22-40121.150-R-2	17-17-206-017-1153	99	4,825	$4,924
22-40121.151-R-2	17-17-206-017-1154	99	4,825	$4,924
22-40121.152-R-2	17-17-206-017-1155	99	4,825	$4,924
22-40121.153-R-2	17-17-206-017-1156	99	4,825	$4,924
22-40121.154-R-2	17-17-206-017-1157	99	4,825	$4,924
22-40121.155-R-2	17-17-206-017-1158	99	4,825	$4,924
22-40121.156-R-2	17-17-206-017-1159	99	4,825	$4,924
22-40121.157-R-2	17-17-206-017-1160	99	4,825	$4,924
22-40121.158-R-2	17-17-206-017-1161	99	4,825	$4,924
22-40121.159-R-2	17-17-206-017-1162	99	4,825	$4,924

22-40121.160-R-2	17-17-206-017-1163	99	4,825	$4,924
22-40121.161-R-2	17-17-206-017-1168	66	3,219	$3,285
22-40121.162-R-2	17-17-206-017-1169	66	3,219	$3,285
22-40121.163-R-2	17-17-206-017-1170	66	3,219	$3,285
22-40121.164-R-2	17-17-206-017-1171	66	3,219	$3,285
22-40121.165-R-2	17-17-206-017-1172	66	3,219	$3,285
22-40121.166-R-2	17-17-206-017-1173	66	3,219	$3,285
22-40121.167-R-2	17-17-206-017-1174	66	3,219	$3,285
22-40121.168-R-2	17-17-206-017-1175	66	3,219	$3,285
22-40121.169-R-2	17-17-206-017-1176	66	3,219	$3,285
22-40121.170-R-2	17-17-206-017-1177	66	3,219	$3,285
22-40121.171-R-2	17-17-206-017-1178	66	3,219	$3,285
22-40121.172-R-2	17-17-206-017-1179	66	3,219	$3,285
22-40121.173-R-2	17-17-206-017-1180	66	3,219	$3,285
22-40121.174-R-2	17-17-206-017-1181	66	3,219	$3,285
22-40121.175-R-2	17-17-206-017-1182	66	3,219	$3,285
22-40121.176-R-2	17-17-206-017-1183	66	3,219	$3,285
22-40121.177-R-2	17-17-206-017-1184	66	3,219	$3,285
22-40121.178-R-2	17-17-206-017-1185	66	3,219	$3,285
22-40121.179-R-2	17-17-206-017-1186	66	3,219	$3,285
22-40121.180-R-2	17-17-206-017-1187	99	4,825	$4,924
22-40121.181-R-2	17-17-206-017-1188	99	4,825	$4,924
22-40121.182-R-2	17-17-206-017-1189	99	4,825	$4,924
22-40121.183-R-2	17-17-206-017-1190	99	4,825	$4,924
22-40121.184-R-2	17-17-206-017-1191	99	4,825	$4,924
22-40121.185-R-2	17-17-206-017-1192	99	4,825	$4,924
22-40121.186-R-2	17-17-206-017-1193	99	4,825	$4,924
22-40121.187-R-2	17-17-206-017-1194	99	4,825	$4,924
22-40121.188-R-2	17-17-206-017-1195	99	4,825	$4,924
22-40121.189-R-2	17-17-206-017-1196	99	4,825	$4,924
22-40121.190-R-2	17-17-206-017-1197	99	4,825	$4,924
22-40121.191-R-2	17-17-206-017-1198	99	4,825	$4,924
22-40121.192-R-2	17-17-206-017-1199	99	4,825	$4,924
22-40121.193-R-2	17-17-206-017-1200	99	4,825	$4,924
22-40121.194-R-2	17-17-206-017-1201	99	4,825	$4,924
22-40121.195-R-2	17-17-206-017-1202	99	4,825	$4,924
22-40121.196-R-2	17-17-206-017-1203	99	4,825	$4,924
22-40121.197-R-2	17-17-206-017-1204	99	4,825	$4,924
22-40121.198-R-2	17-17-206-017-1205	99	4,825	$4,924
22-40121.199-R-2	17-17-206-017-1206	99	4,825	$4,924
22-40121.200-R-2	17-17-206-017-1207	527	25,790	$26,317
22-40121.201-R-2	17-17-206-017-1208	529	25,894	$26,423

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 an 85-year-old, residential condominium building with 208 units. The property has a 23,874 square foot site and is located in West Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant based the petition on a contention of law. In support of this argument, the appellant submitted a brief arguing that the current assessment violates the Condominium Act which requires the Assessor to assess this condominium using "the owner's corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole." 765 ILCS 605/10a. The appellant argues that the Assessor did not follow the assessment methodology for residential condominium associations laid out in the Condominium Property Act. In support of this argument, the appellant submitted prior cases, some precedential, and the amended condominium declaration recorded on September 4, 2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject building of $3,939,179. The subject's assessment reflects a market value of $39,391,790 when applying the 2022 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In defense of the assessments, the board of review submitted a condominium analysis calculating the estimated fair market value of the condominium as a whole based on 41 recent sales at $8,790,519 or 21.6252% of the total. Based on this, the board of review calculated the full value of the units appealed of 97.3649% at $39,578,269, thereby supporting the subject's current assessment.

The matter proceeded to hearing on September 25, 2026. The appellant appeared by attorney Benjamin Bilton of Worsek & Vihon, while Rachel Dickerson appeared on behalf of the Cook County Board of Review.

In its case-in-chief, the appellant contended that the 2022 subject assessments violated the Condominium Property Act. The appellant argued that the subject unit's assessment was not based on an allocated portion of the building's total assessed value by that unit's percentage ownership in the condominium's common elements as required by 765 ILCS 605/10(a). Indeed, extrapolating from the subject assessments and their ownership percentages resulted in multiple underlying market values instead of the one required by section 10(a) of the Act. This failure to utilize a consistent aggregate value not only violated the Condominium Property Act, the appellant argued, but also the uniformity clause of the Illinois constitution. The appellant accordingly requested the Board use the lowest observed underlying total condominium value implied by the existing 2022 assessment as the assessed value of the whole condominium to arrive at an aggregated assessment of $3,643,395 for the appealed units.

The board of review rested on the evidence presented. The intervenor originally adopted the county's evidence and was thereby precluded in presenting a case-in-chief at the hearing under PTAB rules Section 1910.99(b).

Conclusion of Law

The appellant based the petition on a contention that the 2022 assessed values were developed in contravention of Section 10(a) of the Condominium Property Act and must be reduced accordingly. The Property Tax Appeal Board (the Board) finds the appellant did not meet this burden of proof and reductions in the assessments of the appealed units are accordingly not warranted.

The Board finds that in Illinois, the Condominium Property Act requires "[r]eal property taxes . . . 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). But this Act governs taxation—not the methodology by which an assessing authority determines correct valuation.

Rather, the Illinois Property Tax Code, which requires an independent evaluation of the evidence to determine the correct assessment based on market value, governs the Board. 35 ILCS 200/16-180. Because the Board's statutory responsibility is to determine market value based on the weight of the evidence, the Condominium Property Act does not limit the Board in its determination of the correct fair cash value of a subject for property tax purposes. *See People ex rel. Ruchty v. Saad*, 104 N.E.2d 273, 276 (Ill. 1952); *Springfield Marine Bank v. Prop. Tax App. Bd.*, 256 N.E.2d 334, 336 (Ill. 1970). Instead, the Board derives correct subject assessment from an evidence-based fair cash value of the property, so long as that assessment does not result in clear and convincing inequity. In this case, the Board notes the only comparable-sales-based market value resides in the board of review's condominium sales analysis.

The Board accordingly finds the most credible evidence of the appealed units' market value to be the board of review's calculated value of $39,578,269. While the appellant asserts that the lowest total assessment value implied by the 2022 assessments from the Cook County Assessor's Office must be applied to all subject units, the appellant did not explain how that implied value reflected true fair cash value. Indeed, absent a compelling reason to apply an implied value derived from a county assessor methodology both parties agree is fallible, the Board finds the appellant's desired assessed value for the condominium indefensible. The Board accordingly adopts $39,391,790 as the correct approximate market value for the appealed units in the condominium building.

For the Board to change an existing assessment the moving party must demonstrate the correctness of the change by the requisite standard of proof. Here, the appellant did not persuasively demonstrate the requested reductions are warranted because the appellant did not tie the requested assessments to credible market value evidence—nor did the appellant establish by clear and convincing evidence that the subjects were inequitably assessed relative to comparable properties using evidence acceptable to the Board. As such, based on the substantive merits of the arguments and facts in this record, the Board finds that no change in the assessed values is warranted because the appellant did not demonstrate that subject assessment reductions are

justified by the requisite standard of proof, and any assessment change for the appealed units would result in inequity among parcels in the same condominium building.

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: November 17, 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 9-215 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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