



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

APPELLANT: 3440 Lake Shore Drive Condo Association
DOCKET NO.: 22-45096.001-R-3 through 22-45096.218-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 3440 Lake Shore Drive Condo Association, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; and the Cook County Board of Review.

Prior to the hearing the parties reached an agreement as to the correct assessment of the subject property. This assessment agreement was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Cook** County appeal. The Property Tax Appeal Board further finds that the agreement of the parties is proper, and the correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-45096.001-R-3	14-21-307-047-1001	2,541	25,153	27,694
22-45096.002-R-3	14-21-307-047-1002	1,540	14,615	16,155
22-45096.003-R-3	14-21-307-047-1003	1,491	14,664	16,155
22-45096.004-R-3	14-21-307-047-1004	2,316	23,064	25,380
22-45096.005-R-3	14-21-307-047-1005	1,258	12,583	13,841
22-45096.006-R-3	14-21-307-047-1006	1,258	12,583	13,841
22-45096.007-R-3	14-21-307-047-1007	2,001	19,923	21,924
22-45096.008-R-3	14-21-307-047-1008	2,369	23,011	25,380
22-45096.009-R-3	14-21-307-047-1009	1,425	13,578	15,003
22-45096.010-R-3	14-21-307-047-1010	1,393	13,610	15,003
22-45096.011-R-3	14-21-307-047-1011	2,001	19,923	21,924
22-45096.012-R-3	14-21-307-047-1012	1,258	12,583	13,841
22-45096.013-R-3	14-21-307-047-1013	1,258	12,583	13,841
22-45096.014-R-3	14-21-307-047-1014	2,087	20,989	23,076
22-45096.015-R-3	14-21-307-047-1015	2,561	25,132	27,693
22-45096.016-R-3	14-21-307-047-1016	1,552	14,603	16,155
22-45096.017-R-3	14-21-307-047-1017	1,503	14,652	16,155
22-45096.018-R-3	14-21-307-047-1018	2,332	23,048	25,380
22-45096.019-R-3	14-21-307-047-1019	1,266	12,575	13,841
22-45096.020-R-3	14-21-307-047-1020	1,266	12,575	13,841
22-45096.021-R-3	14-21-307-047-1021	2,014	19,910	21,924

22-45096.022-R-3	14-21-307-047-1022	2,385	22,995	25,380
22-45096.023-R-3	14-21-307-047-1023	1,433	13,569	15,002
22-45096.024-R-3	14-21-307-047-1024	1,405	13,598	15,003
22-45096.025-R-3	14-21-307-047-1025	2,014	19,910	21,924
22-45096.026-R-3	14-21-307-047-1026	1,266	12,575	13,841
22-45096.027-R-3	14-21-307-047-1027	1,266	12,575	13,841
22-45096.028-R-3	14-21-307-047-1028	2,103	20,972	23,075
22-45096.029-R-3	14-21-307-047-1029	2,581	25,111	27,692
22-45096.030-R-3	14-21-307-047-1030	1,564	15,743	17,307
22-45096.031-R-3	14-21-307-047-1031	1,515	14,640	16,155
22-45096.032-R-3	14-21-307-047-1032	2,349	23,031	25,380
22-45096.033-R-3	14-21-307-047-1033	1,274	12,567	13,841
22-45096.034-R-3	14-21-307-047-1034	1,274	12,567	13,841
22-45096.035-R-3	14-21-307-047-1035	2,030	19,894	21,924
22-45096.036-R-3	14-21-307-047-1036	2,406	24,135	26,541
22-45096.037-R-3	14-21-307-047-1037	1,446	13,557	15,003
22-45096.038-R-3	14-21-307-047-1038	1,417	13,586	15,003
22-45096.039-R-3	14-21-307-047-1039	2,030	19,894	21,924
22-45096.040-R-3	14-21-307-047-1040	1,274	12,567	13,841
22-45096.041-R-3	14-21-307-047-1041	1,274	12,567	13,841
22-45096.042-R-3	14-21-307-047-1042	2,120	20,956	23,076
22-45096.043-R-3	14-21-307-047-1043	2,602	25,091	27,693
22-45096.044-R-3	14-21-307-047-1044	1,576	15,730	17,306
22-45096.045-R-3	14-21-307-047-1045	1,527	14,628	16,155
22-45096.046-R-3	14-21-307-047-1046	2,365	23,015	25,380
22-45096.047-R-3	14-21-307-047-1047	1,282	12,559	13,841
22-45096.048-R-3	14-21-307-047-1048	1,282	12,559	13,841
22-45096.049-R-3	14-21-307-047-1049	2,042	19,882	21,924
22-45096.050-R-3	14-21-307-047-1050	2,422	24,119	26,541
22-45096.051-R-3	14-21-307-047-1051	1,458	13,545	15,003
22-45096.052-R-3	14-21-307-047-1052	1,425	13,578	15,003
22-45096.053-R-3	14-21-307-047-1053	2,042	19,882	21,924
22-45096.054-R-3	14-21-307-047-1054	1,282	12,559	13,841
22-45096.055-R-3	14-21-307-047-1055	1,282	12,559	13,841
22-45096.056-R-3	14-21-307-047-1056	2,132	20,944	23,076
22-45096.057-R-3	14-21-307-047-1057	2,618	26,227	28,845
22-45096.058-R-3	14-21-307-047-1058	1,589	15,718	17,307
22-45096.059-R-3	14-21-307-047-1059	1,540	14,615	16,155
22-45096.060-R-3	14-21-307-047-1060	2,381	22,999	25,380
22-45096.061-R-3	14-21-307-047-1061	1,295	12,546	13,841
22-45096.062-R-3	14-21-307-047-1062	1,295	12,546	13,841
22-45096.063-R-3	14-21-307-047-1063	2,059	19,865	21,924
22-45096.064-R-3	14-21-307-047-1064	2,438	24,102	26,540
22-45096.065-R-3	14-21-307-047-1065	1,466	14,689	16,155
22-45096.066-R-3	14-21-307-047-1066	1,438	13,565	15,003
22-45096.067-R-3	14-21-307-047-1067	2,059	19,865	21,924

22-45096.068-R-3	14-21-307-047-1068	1,295	12,546	13,841
22-45096.069-R-3	14-21-307-047-1069	1,295	12,546	13,841
22-45096.070-R-3	14-21-307-047-1070	2,148	20,928	23,076
22-45096.071-R-3	14-21-307-047-1071	2,639	26,206	28,845
22-45096.072-R-3	14-21-307-047-1072	1,601	15,706	17,307
22-45096.073-R-3	14-21-307-047-1073	1,552	14,603	16,155
22-45096.074-R-3	14-21-307-047-1074	2,398	24,143	26,541
22-45096.075-R-3	14-21-307-047-1075	1,303	12,538	13,841
22-45096.076-R-3	14-21-307-047-1076	1,303	12,538	13,841
22-45096.077-R-3	14-21-307-047-1077	2,071	19,853	21,924
22-45096.078-R-3	14-21-307-047-1078	2,459	24,082	26,541
22-45096.079-R-3	14-21-307-047-1079	1,478	14,677	16,155
22-45096.080-R-3	14-21-307-047-1080	1,446	13,557	15,003
22-45096.081-R-3	14-21-307-047-1081	2,071	19,853	21,924
22-45096.082-R-3	14-21-307-047-1082	1,303	12,538	13,841
22-45096.083-R-3	14-21-307-047-1083	1,303	12,538	13,841
22-45096.084-R-3	14-21-307-047-1084	2,165	20,911	23,076
22-45096.085-R-3	14-21-307-047-1085	2,655	26,190	28,845
22-45096.086-R-3	14-21-307-047-1086	1,613	15,694	17,307
22-45096.087-R-3	14-21-307-047-1087	1,564	15,743	17,307
22-45096.088-R-3	14-21-307-047-1088	2,414	24,127	26,541
22-45096.089-R-3	14-21-307-047-1089	1,311	12,530	13,841
22-45096.090-R-3	14-21-307-047-1090	1,311	12,530	13,841
22-45096.091-R-3	14-21-307-047-1091	2,087	20,989	23,076
22-45096.092-R-3	14-21-307-047-1092	2,475	24,066	26,541
22-45096.093-R-3	14-21-307-047-1093	1,491	14,664	16,155
22-45096.094-R-3	14-21-307-047-1094	1,458	13,545	15,003
22-45096.095-R-3	14-21-307-047-1095	2,087	20,989	23,076
22-45096.096-R-3	14-21-307-047-1096	1,311	12,530	13,841
22-45096.097-R-3	14-21-307-047-1097	1,311	12,530	13,841
22-45096.098-R-3	14-21-307-047-1098	2,177	20,899	23,076
22-45096.099-R-3	14-21-307-047-1099	2,675	26,170	28,845
22-45096.100-R-3	14-21-307-047-1100	1,625	15,681	17,306
22-45096.101-R-3	14-21-307-047-1101	1,576	15,730	17,306
22-45096.102-R-3	14-21-307-047-1102	2,430	24,111	26,541
22-45096.103-R-3	14-21-307-047-1103	1,323	12,518	13,841
22-45096.104-R-3	14-21-307-047-1104	1,323	12,518	13,841
22-45096.105-R-3	14-21-307-047-1105	2,099	20,977	23,076
22-45096.106-R-3	14-21-307-047-1106	2,492	24,049	26,541
22-45096.107-R-3	14-21-307-047-1107	1,499	14,656	16,155
22-45096.108-R-3	14-21-307-047-1108	1,470	14,685	16,155
22-45096.109-R-3	14-21-307-047-1109	2,099	20,977	23,076
22-45096.110-R-3	14-21-307-047-1110	1,323	12,518	13,841
22-45096.111-R-3	14-21-307-047-1111	1,323	12,518	13,841
22-45096.112-R-3	14-21-307-047-1112	2,193	22,035	24,228
22-45096.113-R-3	14-21-307-047-1113	2,696	26,149	28,845

22-45096.114-R-3	14-21-307-047-1114	1,638	15,669	17,307
22-45096.115-R-3	14-21-307-047-1115	1,589	15,718	17,307
22-45096.116-R-3	14-21-307-047-1116	2,410	24,131	26,541
22-45096.117-R-3	14-21-307-047-1117	1,331	12,510	13,841
22-45096.118-R-3	14-21-307-047-1118	1,331	12,510	13,841
22-45096.119-R-3	14-21-307-047-1119	2,116	20,960	23,076
22-45096.120-R-3	14-21-307-047-1120	2,512	25,181	27,693
22-45096.121-R-3	14-21-307-047-1121	1,511	14,644	16,155
22-45096.122-R-3	14-21-307-047-1122	1,478	14,677	16,155
22-45096.123-R-3	14-21-307-047-1123	2,116	20,960	23,076
22-45096.124-R-3	14-21-307-047-1124	1,331	12,510	13,841
22-45096.125-R-3	14-21-307-047-1125	1,331	12,510	13,841
22-45096.126-R-3	14-21-307-047-1126	2,210	22,018	24,228
22-45096.127-R-3	14-21-307-047-1127	2,712	27,285	29,997
22-45096.128-R-3	14-21-307-047-1128	1,650	15,657	17,307
22-45096.129-R-3	14-21-307-047-1129	1,601	15,706	17,307
22-45096.130-R-3	14-21-307-047-1130	2,463	24,078	26,541
22-45096.131-R-3	14-21-307-047-1131	1,340	12,501	13,841
22-45096.132-R-3	14-21-307-047-1132	1,340	12,501	13,841
22-45096.133-R-3	14-21-307-047-1133	2,128	20,948	23,076
22-45096.134-R-3	14-21-307-047-1134	2,528	25,165	27,693
22-45096.135-R-3	14-21-307-047-1135	1,519	14,636	16,155
22-45096.136-R-3	14-21-307-047-1136	1,491	14,664	16,155
22-45096.137-R-3	14-21-307-047-1137	2,128	20,948	23,076
22-45096.138-R-3	14-21-307-047-1138	1,340	12,501	13,841
22-45096.139-R-3	14-21-307-047-1139	1,340	12,501	13,841
22-45096.140-R-3	14-21-307-047-1140	2,226	22,002	24,228
22-45096.141-R-3	14-21-307-047-1141	2,733	27,264	29,997
22-45096.142-R-3	14-21-307-047-1142	1,662	15,645	17,307
22-45096.143-R-3	14-21-307-047-1143	1,613	15,694	17,307
22-45096.144-R-3	14-21-307-047-1144	2,479	24,062	26,541
22-45096.145-R-3	14-21-307-047-1145	1,348	12,493	13,841
22-45096.146-R-3	14-21-307-047-1146	1,348	12,493	13,841
22-45096.147-R-3	14-21-307-047-1147	2,545	25,148	27,693
22-45096.148-R-3	14-21-307-047-1148	1,532	14,624	16,156
22-45096.149-R-3	14-21-307-047-1149	1,499	14,656	16,155
22-45096.150-R-3	14-21-307-047-1150	2,144	20,932	23,076
22-45096.151-R-3	14-21-307-047-1151	1,348	12,493	13,841
22-45096.152-R-3	14-21-307-047-1152	1,348	12,493	13,841
22-45096.153-R-3	14-21-307-047-1153	2,242	21,986	24,228
22-45096.154-R-3	14-21-307-047-1154	2,753	27,244	29,997
22-45096.155-R-3	14-21-307-047-1155	1,675	16,784	18,459
22-45096.156-R-3	14-21-307-047-1156	1,625	15,681	17,306
22-45096.157-R-3	14-21-307-047-1157	2,496	24,045	26,541
22-45096.158-R-3	14-21-307-047-1158	1,360	13,643	15,003
22-45096.159-R-3	14-21-307-047-1159	1,360	13,643	15,003

22-45096.160-R-3	14-21-307-047-1160	2,157	20,919	23,076
22-45096.161-R-3	14-21-307-047-1161	2,565	25,128	27,693
22-45096.162-R-3	14-21-307-047-1162	1,544	14,611	16,155
22-45096.163-R-3	14-21-307-047-1163	1,511	14,644	16,155
22-45096.164-R-3	14-21-307-047-1164	2,157	20,919	23,076
22-45096.165-R-3	14-21-307-047-1165	1,360	13,643	15,003
22-45096.166-R-3	14-21-307-047-1166	1,360	13,643	15,003
22-45096.167-R-3	14-21-307-047-1167	2,259	21,969	24,228
22-45096.168-R-3	14-21-307-047-1168	2,769	27,228	29,997
22-45096.169-R-3	14-21-307-047-1169	1,687	16,772	18,459
22-45096.170-R-3	14-21-307-047-1170	1,638	15,669	17,307
22-45096.171-R-3	14-21-307-047-1171	2,516	25,177	27,693
22-45096.172-R-3	14-21-307-047-1172	1,368	13,635	15,003
22-45096.173-R-3	14-21-307-047-1173	1,368	13,635	15,003
22-45096.174-R-3	14-21-307-047-1174	2,173	20,903	23,076
22-45096.175-R-3	14-21-307-047-1175	2,581	25,111	27,692
22-45096.176-R-3	14-21-307-047-1176	1,552	14,603	16,155
22-45096.177-R-3	14-21-307-047-1177	1,523	14,632	16,155
22-45096.178-R-3	14-21-307-047-1178	2,173	20,903	23,076
22-45096.179-R-3	14-21-307-047-1179	1,368	13,635	15,003
22-45096.180-R-3	14-21-307-047-1180	1,368	13,635	15,003
22-45096.181-R-3	14-21-307-047-1181	2,271	21,957	24,228
22-45096.182-R-3	14-21-307-047-1182	2,790	27,207	29,997
22-45096.183-R-3	14-21-307-047-1183	1,699	16,760	18,459
22-45096.184-R-3	14-21-307-047-1184	1,650	15,657	17,307
22-45096.185-R-3	14-21-307-047-1185	2,532	25,161	27,693
22-45096.186-R-3	14-21-307-047-1186	1,380	13,623	15,003
22-45096.187-R-3	14-21-307-047-1187	1,380	13,623	15,003
22-45096.188-R-3	14-21-307-047-1188	2,185	20,891	23,076
22-45096.189-R-3	14-21-307-047-1189	2,602	25,091	27,693
22-45096.190-R-3	14-21-307-047-1190	1,564	15,743	17,307
22-45096.191-R-3	14-21-307-047-1191	1,532	14,624	16,156
22-45096.192-R-3	14-21-307-047-1192	2,185	20,891	23,076
22-45096.193-R-3	14-21-307-047-1193	1,380	13,623	15,003
22-45096.194-R-3	14-21-307-047-1194	1,380	13,623	15,003
22-45096.195-R-3	14-21-307-047-1195	2,287	21,941	24,228
22-45096.196-R-3	14-21-307-047-1196	3,644	35,588	39,232
22-45096.197-R-3	14-21-307-047-1197	1,711	16,748	18,459
22-45096.198-R-3	14-21-307-047-1198	2,549	25,144	27,693
22-45096.199-R-3	14-21-307-047-1199	1,389	13,614	15,003
22-45096.200-R-3	14-21-307-047-1200	1,389	13,614	15,003
22-45096.201-R-3	14-21-307-047-1201	3,039	30,423	33,462
22-45096.202-R-3	14-21-307-047-1202	3,370	33,548	36,918
22-45096.203-R-3	14-21-307-047-1203	1,544	14,611	16,155
22-45096.204-R-3	14-21-307-047-1204	3,039	30,423	33,462
22-45096.205-R-3	14-21-307-047-1205	1,389	13,614	15,003

22-45096.206-R-3	14-21-307-047-1206	1,389	13,614	15,003
22-45096.207-R-3	14-21-307-047-1207	2,304	23,076	25,380
22-45096.208-R-3	14-21-307-047-1208	4,265	41,888	46,153
22-45096.209-R-3	14-21-307-047-1209	3,868	38,820	42,688
22-45096.210-R-3	14-21-307-047-1210	919	8,891	9,810
22-45096.211-R-3	14-21-307-047-1211	1,413	13,590	15,003
22-45096.212-R-3	14-21-307-047-1212	3,096	30,366	33,462
22-45096.213-R-3	14-21-307-047-1213	3,938	38,750	42,688
22-45096.214-R-3	14-21-307-047-1214	3,096	30,366	33,462
22-45096.215-R-3	14-21-307-047-1215	1,413	13,590	15,003
22-45096.216-R-3	14-21-307-047-1216	1,413	13,590	15,003
22-45096.217-R-3	14-21-307-047-1217	3,186	31,428	34,614
22-45096.218-R-3	14-21-307-047-1218	2,144	20,932	23,076

Subject only to the State multiplier as applicable.

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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: _____

July 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

3440 Lake Shore Drive Condo Association, by attorney:
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Elliott & Associates Attorneys, PLLC
1430 Lee Street
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COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602