



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

APPELLANT: Cornell Village Tower Condo Association
DOCKET NO.: 22-48972.001-R-3 through 22-48972.148-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Cornell Village Tower 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
22-48972.001-R-3	20-12-108-039-1001	839	10,901	11,740
22-48972.002-R-3	20-12-108-039-1002	852	10,880	11,732
22-48972.003-R-3	20-12-108-039-1003	865	10,867	11,732
22-48972.004-R-3	20-12-108-039-1004	878	11,832	12,710
22-48972.005-R-3	20-12-108-039-1005	865	10,867	11,732
22-48972.006-R-3	20-12-108-039-1006	906	11,804	12,710
22-48972.007-R-3	20-12-108-039-1007	918	11,792	12,710
22-48972.008-R-3	20-12-108-039-1008	932	11,778	12,710
22-48972.009-R-3	20-12-108-039-1009	942	12,746	13,688
22-48972.010-R-3	20-12-108-039-1010	953	12,735	13,688
22-48972.011-R-3	20-12-108-039-1011	963	12,725	13,688
22-48972.012-R-3	20-12-108-039-1012	973	12,715	13,688
22-48972.013-R-3	20-12-108-039-1013	984	12,704	13,688
22-48972.014-R-3	20-12-108-039-1014	994	12,694	13,688
22-48972.015-R-3	20-12-108-039-1015	1,001	12,687	13,688
22-48972.016-R-3	20-12-108-039-1016	1,010	13,655	14,665
22-48972.017-R-3	20-12-108-039-1017	1,017	13,648	14,665
22-48972.018-R-3	20-12-108-039-1018	1,023	13,642	14,665
22-48972.019-R-3	20-12-108-039-1019	1,032	13,633	14,665
22-48972.020-R-3	20-12-108-039-1020	1,037	13,628	14,665
22-48972.021-R-3	20-12-108-039-1021	1,042	13,623	14,665

22-48972.022-R-3	20-12-108-039-1022	1,049	13,616	14,665
22-48972.023-R-3	20-12-108-039-1023	1,055	13,610	14,665
22-48972.024-R-3	20-12-108-039-1024	1,061	13,604	14,665
22-48972.025-R-3	20-12-108-039-1025	1,719	22,724	24,443
22-48972.026-R-3	20-12-108-039-1026	1,143	15,478	16,621
22-48972.027-R-3	20-12-108-039-1027	1,155	15,466	16,621
22-48972.028-R-3	20-12-108-039-1028	1,168	15,453	16,621
22-48972.029-R-3	20-12-108-039-1029	1,186	15,435	16,621
22-48972.030-R-3	20-12-108-039-1030	1,201	15,420	16,621
22-48972.031-R-3	20-12-108-039-1031	1,215	16,384	17,599
22-48972.032-R-3	20-12-108-039-1032	1,231	16,368	17,599
22-48972.033-R-3	20-12-108-039-1033	1,246	16,353	17,599
22-48972.034-R-3	20-12-108-039-1034	1,260	16,339	17,599
22-48972.035-R-3	20-12-108-039-1035	1,272	17,304	18,576
22-48972.036-R-3	20-12-108-039-1036	1,284	17,292	18,576
22-48972.037-R-3	20-12-108-039-1037	1,296	17,280	18,576
22-48972.038-R-3	20-12-108-039-1038	1,310	17,266	18,576
22-48972.039-R-3	20-12-108-039-1039	1,453	19,079	20,532
22-48972.040-R-3	20-12-108-039-1040	1,331	17,245	18,576
22-48972.041-R-3	20-12-108-039-1041	1,341	18,213	19,554
22-48972.042-R-3	20-12-108-039-1042	1,348	18,206	19,554
22-48972.043-R-3	20-12-108-039-1043	1,358	18,196	19,554
22-48972.044-R-3	20-12-108-039-1044	1,369	18,185	19,554
22-48972.045-R-3	20-12-108-039-1045	1,376	18,178	19,554
22-48972.046-R-3	20-12-108-039-1046	1,381	18,173	19,554
22-48972.047-R-3	20-12-108-039-1047	1,388	18,166	19,554
22-48972.048-R-3	20-12-108-039-1048	1,334	17,242	18,576
22-48972.049-R-3	20-12-108-039-1049	1,400	18,154	19,554
22-48972.050-R-3	20-12-108-039-1050	1,719	22,724	24,443
22-48972.051-R-3	20-12-108-039-1051	994	12,694	13,688
22-48972.052-R-3	20-12-108-039-1052	994	12,694	13,688
22-48972.053-R-3	20-12-108-039-1053	1,084	14,559	15,643
22-48972.054-R-3	20-12-108-039-1054	1,113	14,530	15,643
22-48972.055-R-3	20-12-108-039-1055	1,201	15,420	16,621
22-48972.056-R-3	20-12-108-039-1056	1,127	14,516	15,643
22-48972.057-R-3	20-12-108-039-1057	1,159	15,462	16,621
22-48972.058-R-3	20-12-108-039-1058	1,158	15,463	16,621
22-48972.059-R-3	20-12-108-039-1059	1,168	15,453	16,621
22-48972.060-R-3	20-12-108-039-1060	1,181	15,440	16,621
22-48972.061-R-3	20-12-108-039-1061	1,193	15,428	16,621
22-48972.062-R-3	20-12-108-039-1062	1,201	15,420	16,621
22-48972.063-R-3	20-12-108-039-1063	1,219	16,380	17,599
22-48972.064-R-3	20-12-108-039-1064	1,023	13,642	14,665
22-48972.065-R-3	20-12-108-039-1065	1,236	16,363	17,599
22-48972.066-R-3	20-12-108-039-1066	1,201	15,420	16,621
22-48972.067-R-3	20-12-108-039-1067	1,224	16,375	17,599

22-48972.068-R-3	20-12-108-039-1068	1,219	16,380	17,599
22-48972.069-R-3	20-12-108-039-1069	1,272	17,304	18,576
22-48972.070-R-3	20-12-108-039-1070	1,277	17,299	18,576
22-48972.071-R-3	20-12-108-039-1071	1,284	17,292	18,576
22-48972.072-R-3	20-12-108-039-1072	1,289	17,287	18,576
22-48972.073-R-3	20-12-108-039-1073	1,295	17,281	18,576
22-48972.074-R-3	20-12-108-039-1074	1,301	17,275	18,576
22-48972.075-R-3	20-12-108-039-1075	1,719	22,724	24,443
22-48972.076-R-3	20-12-108-039-1076	994	12,694	13,688
22-48972.077-R-3	20-12-108-039-1077	994	12,694	13,688
22-48972.078-R-3	20-12-108-039-1078	1,084	14,559	15,643
22-48972.079-R-3	20-12-108-039-1079	1,098	14,545	15,643
22-48972.080-R-3	20-12-108-039-1080	1,113	14,530	15,643
22-48972.081-R-3	20-12-108-039-1081	1,127	14,516	15,643
22-48972.082-R-3	20-12-108-039-1082	1,143	15,478	16,621
22-48972.083-R-3	20-12-108-039-1083	1,158	15,463	16,621
22-48972.084-R-3	20-12-108-039-1084	1,172	15,449	16,621
22-48972.085-R-3	20-12-108-039-1085	1,187	15,434	16,621
22-48972.086-R-3	20-12-108-039-1086	1,220	16,379	17,599
22-48972.087-R-3	20-12-108-039-1087	1,205	16,394	17,599
22-48972.088-R-3	20-12-108-039-1088	1,217	16,382	17,599
22-48972.089-R-3	20-12-108-039-1089	1,227	16,372	17,599
22-48972.090-R-3	20-12-108-039-1090	1,236	16,363	17,599
22-48972.091-R-3	20-12-108-039-1091	1,244	16,355	17,599
22-48972.092-R-3	20-12-108-039-1092	1,253	16,346	17,599
22-48972.093-R-3	20-12-108-039-1093	1,262	16,337	17,599
22-48972.094-R-3	20-12-108-039-1094	1,272	17,304	18,576
22-48972.095-R-3	20-12-108-039-1095	1,277	17,299	18,576
22-48972.096-R-3	20-12-108-039-1096	1,284	17,292	18,576
22-48972.097-R-3	20-12-108-039-1097	1,023	13,642	14,665
22-48972.098-R-3	20-12-108-039-1098	1,295	17,281	18,576
22-48972.099-R-3	20-12-108-039-1099	1,301	17,275	18,576
22-48972.100-R-3	20-12-108-039-1100	1,719	22,724	24,443
22-48972.101-R-3	20-12-108-039-1101	1,155	15,466	16,621
22-48972.102-R-3	20-12-108-039-1102	1,156	15,465	16,621
22-48972.103-R-3	20-12-108-039-1103	1,186	15,435	16,621
22-48972.104-R-3	20-12-108-039-1104	1,201	15,420	16,621
22-48972.105-R-3	20-12-108-039-1105	1,215	16,384	17,599
22-48972.106-R-3	20-12-108-039-1106	1,231	16,368	17,599
22-48972.107-R-3	20-12-108-039-1107	1,246	16,353	17,599
22-48972.108-R-3	20-12-108-039-1108	1,262	16,337	17,599
22-48972.109-R-3	20-12-108-039-1109	1,262	16,337	17,599
22-48972.110-R-3	20-12-108-039-1110	1,288	17,288	18,576
22-48972.111-R-3	20-12-108-039-1111	1,300	17,276	18,576
22-48972.112-R-3	20-12-108-039-1112	1,312	17,264	18,576
22-48972.113-R-3	20-12-108-039-1113	1,326	17,250	18,576

22-48972.114-R-3	20-12-108-039-1114	1,338	18,216	19,554
22-48972.115-R-3	20-12-108-039-1115	1,346	18,208	19,554
22-48972.116-R-3	20-12-108-039-1116	1,357	18,197	19,554
22-48972.117-R-3	20-12-108-039-1117	1,365	18,189	19,554
22-48972.118-R-3	20-12-108-039-1118	1,374	18,180	19,554
22-48972.119-R-3	20-12-108-039-1119	1,376	18,178	19,554
22-48972.120-R-3	20-12-108-039-1120	1,389	18,165	19,554
22-48972.121-R-3	20-12-108-039-1121	1,497	20,013	21,510
22-48972.122-R-3	20-12-108-039-1122	1,571	20,916	22,487
22-48972.123-R-3	20-12-108-039-1123	1,410	19,122	20,532
22-48972.124-R-3	20-12-108-039-1124	1,415	19,117	20,532
22-48972.125-R-3	20-12-108-039-1125	754	10,000	10,754
22-48972.126-R-3	20-12-108-039-1126	852	10,880	11,732
22-48972.127-R-3	20-12-108-039-1127	865	10,867	11,732
22-48972.128-R-3	20-12-108-039-1128	878	11,832	12,710
22-48972.129-R-3	20-12-108-039-1129	892	11,818	12,710
22-48972.130-R-3	20-12-108-039-1130	906	11,804	12,710
22-48972.131-R-3	20-12-108-039-1131	918	11,792	12,710
22-48972.132-R-3	20-12-108-039-1132	932	11,778	12,710
22-48972.133-R-3	20-12-108-039-1133	942	12,746	13,688
22-48972.134-R-3	20-12-108-039-1134	953	12,735	13,688
22-48972.135-R-3	20-12-108-039-1135	963	12,725	13,688
22-48972.136-R-3	20-12-108-039-1136	973	12,715	13,688
22-48972.137-R-3	20-12-108-039-1137	984	12,704	13,688
22-48972.138-R-3	20-12-108-039-1138	994	12,694	13,688
22-48972.139-R-3	20-12-108-039-1139	1,001	12,687	13,688
22-48972.140-R-3	20-12-108-039-1140	1,010	13,655	14,665
22-48972.141-R-3	20-12-108-039-1141	1,017	13,648	14,665
22-48972.142-R-3	20-12-108-039-1142	1,023	13,642	14,665
22-48972.143-R-3	20-12-108-039-1143	1,032	13,633	14,665
22-48972.144-R-3	20-12-108-039-1144	1,037	13,628	14,665
22-48972.145-R-3	20-12-108-039-1145	1,042	13,623	14,665
22-48972.146-R-3	20-12-108-039-1146	994	12,694	13,688
22-48972.147-R-3	20-12-108-039-1147	1,055	13,610	14,665
22-48972.148-R-3	20-12-108-039-1148	1,061	13,604	14,665

Subject only to the State multiplier as applicable.

(Continued on Page 2)

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

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APPELLANT

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