



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

APPELLANT: Lincoln Terrace Condominium Association  
DOCKET NO.: 22-50497.001-R-2 through 22-50497.044-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lincoln Terrace Condominium Association, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; the Cook County Board of Review; the Niles Twp. HSD #219, intervenor, by attorney Michael J. Hernandez of Franczek P.C. in Chicago, Morton Grove Park District, intervenor, by attorney Scott L. Ginsburg of Robbins Schwartz in Chicago.

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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
22-50497.001-R-2	10-21-130-020-1001	1,367	11,932	\$13,299
22-50497.002-R-2	10-21-130-020-1002	1,684	14,690	\$16,374
22-50497.003-R-2	10-21-130-020-1003	1,742	15,203	\$16,945
22-50497.004-R-2	10-21-130-020-1004	1,735	15,139	\$16,874
22-50497.005-R-2	10-21-130-020-1005	1,676	14,625	\$16,301
22-50497.006-R-2	10-21-130-020-1006	1,684	14,690	\$16,374
22-50497.007-R-2	10-21-130-020-1007	1,676	14,625	\$16,301
22-50497.008-R-2	10-21-130-020-1008	1,735	15,139	\$16,874
22-50497.009-R-2	10-21-130-020-1009	1,742	15,203	\$16,945
22-50497.010-R-2	10-21-130-020-1010	1,684	14,690	\$16,374
22-50497.011-R-2	10-21-130-020-1011	1,367	11,932	\$13,299
22-50497.012-R-2	10-21-130-020-1012	1,382	12,060	\$13,442
22-50497.013-R-2	10-21-130-020-1013	1,698	14,818	\$16,516
22-50497.014-R-2	10-21-130-020-1014	1,764	15,396	\$17,160
22-50497.015-R-2	10-21-130-020-1015	1,750	15,267	\$17,017
22-50497.016-R-2	10-21-130-020-1016	1,691	14,754	\$16,445
22-50497.017-R-2	10-21-130-020-1017	1,698	14,818	\$16,516
22-50497.018-R-2	10-21-130-020-1018	1,691	14,754	\$16,445
22-50497.019-R-2	10-21-130-020-1019	1,750	15,267	\$17,017

22-50497.020-R-2	10-21-130-020-1020	1,764	15,396	\$17,160
22-50497.021-R-2	10-21-130-020-1021	1,698	14,818	\$16,516
22-50497.022-R-2	10-21-130-020-1022	1,382	12,060	\$13,442
22-50497.023-R-2	10-21-130-020-1023	1,404	12,253	\$13,657
22-50497.024-R-2	10-21-130-020-1024	1,720	15,011	\$16,731
22-50497.025-R-2	10-21-130-020-1025	1,779	15,524	\$17,303
22-50497.026-R-2	10-21-130-020-1026	1,772	15,460	\$17,232
22-50497.027-R-2	10-21-130-020-1027	1,706	14,883	\$16,589
22-50497.028-R-2	10-21-130-020-1028	1,720	15,011	\$16,731
22-50497.029-R-2	10-21-130-020-1029	1,706	14,883	\$16,589
22-50497.030-R-2	10-21-130-020-1030	1,772	15,460	\$17,232
22-50497.031-R-2	10-21-130-020-1031	1,779	15,524	\$17,303
22-50497.032-R-2	10-21-130-020-1032	1,720	15,011	\$16,731
22-50497.033-R-2	10-21-130-020-1033	1,404	12,253	\$13,657
22-50497.034-R-2	10-21-130-020-1034	1,419	12,381	\$13,800
22-50497.035-R-2	10-21-130-020-1035	1,735	15,139	\$16,874
22-50497.036-R-2	10-21-130-020-1036	1,801	15,717	\$17,518
22-50497.037-R-2	10-21-130-020-1037	1,786	15,588	\$17,374
22-50497.038-R-2	10-21-130-020-1038	1,728	15,075	\$16,803
22-50497.039-R-2	10-21-130-020-1039	1,735	15,139	\$16,874
22-50497.040-R-2	10-21-130-020-1040	1,728	15,075	\$16,803
22-50497.041-R-2	10-21-130-020-1041	1,786	15,588	\$17,374
22-50497.042-R-2	10-21-130-020-1042	1,801	15,717	\$17,518
22-50497.043-R-2	10-21-130-020-1043	1,735	15,139	\$16,874
22-50497.044-R-2	10-21-130-020-1044	1,419	12,381	\$13,800

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:

September 16, 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

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

APPELLANT

Lincoln Terrace Condominium Association, by attorney:  
Joanne Elliott  
Elliott & Associates Attorneys, PLLC  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

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

INTERVENOR

Morton Grove Park District, by attorney:  
Scott L. Ginsburg  
Robbins Schwartz  
190 South LaSalle St.  
Suite 2550  
Chicago, IL 60603

Niles Twp. HSD #219, by attorney:  
Michael J. Hernandez  
Franczek P.C.  
300 S. Wacker Drive  
Suite 3400  
Chicago, IL 60606