



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

APPELLANT: 111 East Chestnut Condominium Association
DOCKET NO.: 11-30371.001-R-1
PARCEL NO.: 17-03-225-078-1447

The parties of record before the Property Tax Appeal Board are 111 East Chestnut Condominium Association, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

LAND: \$1
IMPR.: \$1
TOTAL: \$2

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant is contesting the assessment for the 2011 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 is used as the management office for the subject residential condominium development. The subject is classified as a class 2-99 residential condominium under the Cook County Real Property Assessment Classification Ordinance. The property is located in Chicago, North Chicago Township, Cook County.

The appellant's argument is founded on a contention of law. The appellant contends the only function of the management office is to provide management services to residents of the development and the property should be assessed as common area at \$1.00/year as provided in Section 10 of the Condominium Property Act. Section 10(a) of the Condominium Property Act provides in part that:

...For purposes of property taxes, real property owned and used for residential purposes by a condominium association, including a master association, but subject to the exclusive right by easement, covenant, deed or other interest of the owners of one or more condominium properties and used exclusively by the unit owners for recreational or other residential purposes shall be assessed at \$1.00 per year... (765 ILCS 605/10(a)).¹

The appellant asserted the subject property is owned by the condominium association and provided a copy of the Warranty Deed recorded in November 1999 conveying the subject property (PIN 17-03-225-078-1447) to 111 East Chestnut Condominium Association. The appellant asserted in the brief that prior to 2009 the subject property was given common area treatment and assessed at \$2.00. The appellant explained that it was unaware that the common area treatment was lost in 2009, however, it subsequently redeemed the 2009 taxes and filed certificates of errors for 2009, 2010 and 2011 with the assessor's office which were pending. The documents provided by the appellant disclosed the subject property again received the common area treatment for 2012 and 2013 and was being assessed at \$2.00.

In the brief counsel explained that for the 2011 tax year the assessment for PIN 17-03-225-078-1447 (hereinafter "1447") and another common area parcel, PIN 17-03-225-078-1003 (hereinafter "1003"), were appealed to the Cook County Board of Review under

¹ Section 10-35(a) of the Property Tax Code provides in part:

...Property is used as a "common area or areas" under this Section if it is a lot, parcel, or area, the beneficial use and enjoyment of which is reserved in whole as an appurtenance to the separately owned lots, parcels, or areas within the planned development.

The common area or areas which are used for recreational or similar residential purposes and which are assessed to a separate owner and are located on separately identified parcels, shall be listed for assessment purposes at \$1 per year... (35 ILCS 200/10-35(a)).

docket number 212784. The board of review issued a decision for PIN 1003 but erred in not issuing a decision for PIN 1447. The appellant submitted a copy of a letter dated May 4, 2012, from John P. Nyhan, Chief Deputy Commissioner of the Cook County Board of Review. Nyhan acknowledged that the Cook County Board of Review received a timely filed 2011 Real Estate Valuation Complaint regarding PINs 1003 and 1447. He further stated that the board of review took jurisdiction and determined that the property should be valued as common area and carry a total assessment of \$2.00 for each parcel. Nyhan further explained that due to an administrative error by the board of review, PIN 1447 was not entered correctly into the computer system. Due to this error the decision to grant common area valuation for PIN 1447 was not applied to the assessment role and the board was unable to issue a letter regarding the decision. In the letter Nyhan asserted the board of review concluded that the requested relief should be granted.

The appellant submitted documentation disclosing the subject property had a total assessment for the 2011 tax year of \$9,730. Based on this argument, the appellant requested the subject's assessment be reduced to \$2.00.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellant contends the subject's assessment is excessive because the subject property should receive the common area assessment as provided by Section 10 of the Condominium Property Act. (765 ILCS 605/10). Where a contention of law is raised the standard of proof is the preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence and argument presented was that provided by the appellant, which supported the conclusion that subject property, used as an office for the residential condominium, is common area entitled to common area assessment. Included with the appellant's submission was a copy of a letter dated May 4, 2012, from John P. Nyhan, Chief Deputy Commissioner of the Cook County Board of Review, in which he indicated the board of review agreed that the subject property should be granted the common area assessment. The board of review did not

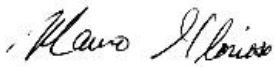
submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

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.

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: May 22, 2015



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 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 the subsequent year 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.

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.