



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

APPELLANT: Museum Pointe Condominium Association
DOCKET NO.: 18-45512.001-R-1 through 18-45512.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Museum Pointe Condominium Association, the appellant(s), 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 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 |
|------------------|----------------------|-------------|----------------|--------------|
| 18-45512.001-R-1 | 17-22-110-119-1338 | 312 | 2,904 | \$3,216 |
| 18-45512.002-R-1 | 17-22-110-119-1396 | 312 | 2,904 | \$3,216 |
| 18-45512.003-R-1 | 17-22-110-119-1498 | 312 | 2,904 | \$3,216 |

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 2018 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 three units located within the Museum Pointe Condominium Association. The building is 13 years old and is located on a 78,668 square foot site. The property is located in Chicago, South Township, Cook County and classified as a 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law. The appellant submitted a brief arguing that the three subject units are used as two parking spaces and a storage space for the exclusive benefit and enjoyment of all the unit owners and by the employees of the condominium association and should be assessed at \$1.00 pursuant to the Illinois Condominium Property Act (765 ILCS 605/10).

In support of this claim, the appellant submitted an affidavit of the agent of the condominium association (hereinafter, "Association"), attesting: 1) the common areas are used for the exclusive benefit of the unit owners and employees of the Association as parking spaces and storage area; 2) the common area properties were conveyed to the Association via recorded deeds; 3) the Association pays all the real estate taxes levied; 4) identified the common area property PIN's as the three units in the appeal; 4) the common areas identified as PIN's ending in 1338 and 1396 are used by the Association as parking spaces for its employees; and 5) the common area identified as PIN# ending in 1498 is used by the Association as a storage unit. In further support, the appellant's submitted copies of the quit claim deeds conveying the subject units to the Association. The appellant requested the Board to assessment the subject's land at \$1.00 and its improvement at \$1.00, for a total assessment of \$2.00.

The appellant's attorney and board of review waived hearing and requested the decision be written on the evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessed value of the subject property as \$9,648. The board of review submitted a "Condominium Analysis Results" report depicting a market value of \$112,743,055 and an assessed value of \$11,274,306 based on the sale of 129 units, a 5% adjustment factor, and applying the 2018 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In rebuttal, the appellant reaffirmed the evidence submitted

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Docket No: 09-33077.001-R-1 3 of 6 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that, based on Section 10- 35(a), the common areas of any type of residential real property development can be assessed at \$1.00, if they conform to the definition and requirements of a common area as defined in the statutes. The Condominium Property Act 765 ILCS 605/2, contains the following definitions:

(c) "Property" means all the land, property and space comprising the parcel, all the improvements and structures erected, constructed or contained therein...

(d) "Unit" means a part of the property designated and intended for any type of independent use.

(e) "Common Elements" means all portions of the property except the units, including limited common elements unless otherwise specified. (*Emphasis added*)

The legislature specifically stated in the Property Tax Code that common areas "used for recreational or similar residential purposes" shall be assessed at \$1.00 per year. 35 ILCS 200/10-35(a). The General Assembly broadly defined common areas in section 10-35(a) as property "the beneficial use and enjoyment of which is reserved in whole as an appurtenance to the separately defined lots..." 35 ILCS 200/10-35(a). Likewise, the legislature specifically stated in the Condominium Property Act that "real property owned and used for residential purposes by a condominium association...used exclusively by the unit owners for recreational or other residential purposes" shall be assess at \$1.00 per year. 765 ILCS 605/10(a).

The Property Tax Appeal Board finds that the subject units are located within a residential development and that they are owned and maintained by the association as separate parcels. However, the subject units are not reserved in whole as an appurtenance to the separately owned lots, parcels, or areas within the planned development. The subject units, as part of the total units, are, in fact, recorded units that are designated, intended and used for independent use. The subject units are legal lots of record insofar as they were recorded and identified with specific legal descriptions and covenants that designate the lots for independent use. A legal lot of record as a unit is excepted from the above definition of a common area. In order to create a common area, it would be necessary for the association to convey and record a lot of record into common area status. The appellant did not submit the subject's Condominium Declaration and Bylaws as evidence that the Association has identified the subject units as common areas. Lastly, the subject units are not used for the exclusive benefit and enjoyment of all the unit owners but solely for the employees of the Association. Therefore, the Board finds that the subject units do not meet all the above requirements and the definition of "common area" and thus, do not qualify for a \$1.00 common area assessment.

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: February 21, 2023



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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