



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

APPELLANT: Imperial Towers Condominium Association
DOCKET NO.: 19-27677.001-C-1
PARCEL NO.: 14-16-301-041-1869

The parties of record before the Property Tax Appeal Board are Imperial Towers Condominium Association, the appellant(s), by attorney David R. Bass, of Field and Goldberg, LLC in Chicago; 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:

LAND: \$3,230
IMPR.: \$41,087
TOTAL: \$44,317

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 2019 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 a single commercial condominium unit located within the Imperial Towers Condominium Association. The property is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 5-99 property under the Cook County Real Property Assessment Classification Ordinance.

The basis of the appellant's appeal is that of contention of law for which they submitted a legal brief. In their brief, the appellant's counsel argued that the subject condominium unit (Suite 228) was entitled to a \$2.00 assessment as required by Section 10(a) of the Illinois Property Tax Code (765 ILCS 605/10(a)). The provision 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 interests 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. ***The balance of the value of the property shall be assessed to the condominium unit owners.*** In counties containing 1,000,000 or more inhabitants, any person desiring to establish or to reestablish an assessment of \$1.00 under this Section ***shall make application therefor and be subject to the provisions of Section 10-35 of the Property Tax Code. (Emphasis added)***

In support of this claim, the appellant's attorneys stated that this unit was a former commercial office space. The association purchased the unit in April 2015 with the intent that it would become a fitness area. Since its acquisition, the space has remained vacant but is used as a storage area for the condominium association. Evidence submitted in support of a reduction included black and white photos of the space, an affidavit from the interim property manager of the condominium association testifying that the subject unit is owned by the association and that the unit is currently vacant, and the vacancy affidavit. The appellant's attorney stated that the condominium declaration has not been amended to reflect the common area nature of the space. There was no deed or declaration submitted as supporting evidence. Based on this evidence, the appellant requested a \$2.00 assessment for the subject unit.

The board of review submitted one page its Notes on Appeal which did not specifically address the appellant's contention that the subject unit should be assessed as common area.

Conclusion of Law

The appellant contends the subject's assessment should be reduced to reflect common area status. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that, based on 35 ILCS200/10-35, the common areas of any type of residential real property development can be assessed at \$1.00 if it conforms 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.

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 assessed at \$1.00 per year. 765 ILCS 605/10(a).

Moreover, 35 ILCS 200/10-35 (b) states:

In counties with 3,000,000 or more inhabitants, any person desiring to establish or to reestablish an assessment of \$1 for any parcel on grounds of common area status under this Section shall submit an application for the assessment to the assessor. The application shall be submitted at the time within which other applications for revisions of assessment may be made under Section 14-35 by taxpayers in the township where the parcel is located, and shall be in the form and accompanied by documentation, as the assessor may require.

The Property Tax Appeal Board finds that the subject unit is classified as a commercial unit and is therefore not used for residential purposes. The subject unit, as part of the total units, is, in fact, a recorded commercial unit that is designated, intended and used for independent use. The subject unit is a legal unit of record insofar as it was recorded and identified with a specific legal description and covenants that designate the unit for independent use. In order to create a common area it would be necessary for the association to convey and record the subject into common area status.

As neither the declaration nor the bylaws of the association have been amended to distribute the value of the subject unit to the other units within the association, the Board finds that the subject unit does not meet the above requirements for the definition of "common area" and thus does not qualify for a \$1.00 common area assessment. Based on the evidence contained in the record, the Board finds a reduction in the subject's assessment is not justified.

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 20, 2024



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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