



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

APPELLANT: Museum Pointe Condominium Association
DOCKET NO.: 19-50660.001-R-1 through 19-50660.003-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 Attorneys, PLLC 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
19-50660.001-R-1	17-22-110-119-1338	312	2,904	\$3,216
19-50660.002-R-1	17-22-110-119-1396	312	2,904	\$3,216
19-50660.003-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 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 has three Property Index Numbers and consists of two residential parking spaces and one storage space located within the Museum Pointe Condominium Association. The building is 13 years old and is situated on a 78,668 square foot site. The property is located in Chicago, South Township, Cook County and is 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 owned and used by Museum Pointe Condominium Association as two parking spaces and a storage space for the exclusive benefit and enjoyment of all the condominium owners and by the employees of the condominium association. The appellant is

requesting that units 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 Association Board of Directors and the Museum Pointe Condominium Association (hereinafter, "Association"), attesting; 1) that 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 17-22-110-119-1338 and 17-22-110-119--1396, are used by the Association as parking spaces for its employees; and 5) the common area identified as PIN# 17-22-110-119-1498 is used by the Association as a storage unit. The appellant's submitted copies of the quit claim deeds conveying the subject units to the Association. The appellant requested that pursuant to the Property Tax Code [35 ILCS 200/10-35] the subject parcels should be assessed at \$1.00 per year.

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" depicting a market value of \$123,547,426 and an assessed value of \$12,354,743 based on the sale of 128 units 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 that the subject parcels are "common areas" of a residential development. The taxpayer requests that the subject common areas be assessed at \$6, consistent with the provisions of the Illinois Property Tax Code (see 35 ILCS 200/10-35(a) The appellant argues that the Board should disregard the board of review's evidence because it is unresponsive to the appellants claim.

Prior to a scheduled June 12, 2023, hearing before a PTAB Administrative Law Judge the parties entered into a written agreement to waive hearing and have a decision rendered based on the previously submitted evidence.

Conclusion of Law

The appellant contends the subject's assessment should be reduced to reflect common area status. 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 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: June 18, 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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