



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

APPELLANT: The Condominium At The Cloisters  
DOCKET NO.: 19-54397.001-R-1  
PARCEL NO.: 04-35-401-012-1073

The parties of record before the Property Tax Appeal Board are The Condominium At The Cloisters, 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 **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 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 vacant unit in The Condominium Association at the Cloisters. The property is located in Glenview, Northfield 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 subject consists of a common area that is owned and used exclusively by the residents of the Condominium Association at the Cloisters. The common area was created by a deed that was recorded in 2016. The subject's common area includes a condominium unit that was described as in a "shell condition" in affidavits sworn to in 2016.

In support of this claim, the appellant submitted affidavits signed in 2016 by the agent of the condominium association and by the president of the association (hereinafter, "Association"),

attesting: 1) the common area identified as 04-35-401-012-1073 is used for the exclusive benefit of the unit owners within the development and it is a vacant unit that is in a “shell condition” but will be used as storage lockers for development unit owners; 2) the common area property was conveyed to the Association via a recorded deed; 3) the Association pays all the real estate taxes levied; and 4) the unit has no plumbing, bathroom, water, windows, or fixtures and has always been vacant. The appellant requested the Board to assess the subject’s land at \$1.00 and its improvement at \$1.00, for a total assessment of \$2.00.

Additionally, the appellant submitted the 2018 Final Administrative Decision of the Illinois Property Tax Appeal Board for the subject property in which the parties agreed that the correct total assessment for the subject was \$2.00. Accordingly, the appellant argued that the subject property is a “Common” area pursuant to the subject’s Condominium Declaration and requested the Board to assess the subject’s land at \$1.00 and its improvement at \$1.00, for a total assessment of \$2.00, pursuant to the Illinois Condominium Property Act (765 ILCS 605/10).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,630 and an improvement assessment of \$1,407.

Both parties requested a hearing before the property tax appeal board.

On June 12, 2023, Attorney Melissa Whitley appeared on behalf of the Appellant, The Condominium Association at the Cloisters, before the Property Tax Appeal Board for a hearing. Shaina Howell appeared on behalf of the board of review.

During her opening testimony, Ms. Whitley reaffirmed the information provided in the documentary evidence regarding the subjects use as common area submitted to the Board. Ms. Whitley testified that the subject is not open to the public and that condominium unit owners are not charged for the use of the storage area. During questioning by the ALJ, Ms. Whitley testified to the 2018 PTAB decision setting the total assessment of the subject at \$2. During questioning Ms. Whitley testified that the 2018 decision was based on an agreed stipulation between the Appellant and the BOR as to the total assessment of the subject, and she further testified that the use or classification of the subject had not changed from 2018 to the lien year of 2019.<sup>1</sup>

During her opening testimony, the board of review’s representative noted that the subject was described as a “shell of a unit” which therefore could not be used by the unit owners as common area. She also argued that the appellant’s evidence indicated that there was a parking unit deeded to the association as well as the unit that the appellant now uses as a common area.

In response the Ms. Whitley stated that the parking space deeded to the association had a different Property Index Number and the space was not the subject of this appeal. Additionally, she indicated the subject was deeded to the association in 2016 and that by the lien year of 2019 most of the lockers intended to be used in the common area space had been installed.

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<sup>1</sup> Ms. Whitley testified that the C-1 classification for the subject in this appeal was incorrect - and was caused by the appellants use of the incorrect R-1 appeal form. The board finds that the correct classification for the subject is C-1.

During ALJ questioning, Ms. Whitley indicated that in 2016, 2017 & 2018 the BOR and the association stipulated that the total assessment for the subject was \$2.

### Conclusion of Law

The appellant raises a contention of law that it is entitled to a \$1.00 assessment for the subject improvement. When a contention of law is the basis of the appeal it must be proved by a preponderance of the evidence. The Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that, based on section 10-35(a), of the condominium property act, 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 by statutes. See 765 ILCS 605/2, Section 2 of the Act (765 ILCS 605/2) which 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 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 unit is located within a residential condominium development and that it is owned and maintained by the association as a separate unit utilized as a common area. As proof the appellant submitted affidavits that the subject was used for the exclusive benefit and enjoyment of all the unit owners.

Additionally, the Property Tax Appeal Board notes that the subject property was the subject matter of an appeal before the Board under Docket No. 18-25838.001-C-1 wherein a fully executed stipulation was presented by both the appellant and the board of in which the parties agreed, and this Board concurred, that the total assessment for the subject one year prior to the lien year of 2019 was \$2.

Therefore, the Board finds that the subject unit meets all the above requirements as well as the definition of "common area" and thus, the subject qualifies 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 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

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

APPELLANT

The Condominium At The Cloisters, 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