



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

APPELLANT: Wellington Homeowners Association  
DOCKET NO.: 20-34031.001-R-1 through 20-34031.015-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Wellington Homeowners Association, the appellant, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
20-34031.001-R-1	07-33-104-018-0000	1	0	\$1
20-34031.002-R-1	07-33-104-019-0000	1	0	\$1
20-34031.003-R-1	07-33-104-070-0000	1	0	\$1
20-34031.004-R-1	07-33-104-061-0000	225	0	\$225
20-34031.005-R-1	07-33-104-085-0000	1	0	\$1
20-34031.006-R-1	07-33-104-094-0000	489	0	\$489
20-34031.007-R-1	07-33-105-043-0000	753	0	\$753
20-34031.008-R-1	07-33-105-052-0000	1	0	\$1
20-34031.009-R-1	07-33-105-061-0000	15	0	\$15
20-34031.010-R-1	07-33-105-070-0000	1,866	0	\$1,866
20-34031.011-R-1	07-33-105-087-0000	1	0	\$1
20-34031.012-R-1	07-33-104-103-0000	676	0	\$676
20-34031.013-R-1	07-33-104-112-0000	1,812	0	\$1,812
20-34031.014-R-1	07-33-104-121-0000	851	0	\$851
20-34031.015-R-1	07-33-104-152-0000	38	0	\$38

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 2020 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 properties are 15 parcels within a townhome development. The appellant owns the parcels and asserts that they should be assessed at one dollar per parcel under section 10-35(a) of the Property Tax Code (35 ILCS 200/10-35(a)), because they are common areas used for recreational or similar residential purposes. Two of the parcels were assessed at one dollar apiece for the 2020 tax year, so only 13 parcels are at issue. These 13 parcels are classified as class 1-00 properties, so they are subject to a 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance. The two parcels already assessed at one dollar are the ones whose PINs contain 104-070 and 105-052.

Aerial photographs submitted into evidence by the appellant and representations of appellant's counsel establish that four of the parcels are vacant land and six have parking spaces. The four parcels that consist of vacant land are the ones with PINs containing 104-018, 104-019, 104-085, and 105-087. The evidence does not clearly indicate whether the other three parcels at issue are vacant land or whether they have parking spaces.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject properties of \$21,683. There is no improvement assessment for any of the parcels. The board of review did not submit any evidence in support of its assessments.

A hearing was held on December 6, 2023, before a Board administrative law judge. Counsel for appellant argued that each of the parcels should be assessed at \$1 under section 10-35(a). She stated that the assessor had assessed each of the parcels at \$1 for subsequent tax years, and later supplied documentary evidence in support of that statement. The board of review's representative asserted that the 2020 assessments should be upheld.

### **Conclusions of Law**

The sole issue before the Board is whether the 13 parcels in question should be assessed at \$1 apiece under section 10-35(a) of the Property Tax Code. For the reasons stated below, the Board determines that appellant established that four parcels consist of vacant land, and those parcels must be assessed at \$1 apiece. The other parcels are not entitled to the \$1 assessment.

Section 10-35 of the Property Tax Code is titled "Subdivision common areas." Section 10-35(a) states, in relevant part:

The common areas 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). Under this language, "only the common areas of a planned development that are actually used for recreational or similar residential purposes are eligible for the favorable assessment." Lake Point Tower Garage Ass'n v. Property Tax Appeal Bd., 346 Ill. App. 3d 389, 393 (1st Dist. 2004).

There is no question that each parcel is a common area in a planned development that is assessed to a separate owner and is located on a separately identified parcel. The only issue is whether the parcels “are used for recreational or similar residential purposes.”

In Lake Point Tower Garage Ass’n, the Appellate Court held that Level A of a parking garage for a building that contained 718 condominium units and several businesses did not qualify for a one-dollar assessment under section 10-35(a) because it was not “used for recreational or similar residential purposes” within the meaning of that provision. Lake Point Tower Garage Ass’n, 346 Ill. App. 3d at 394. The court stated that Level A contained a commercial parking business that “did not fall within the ambit of ‘recreational or similar residential purposes.’” Id. The court defined “recreation” as “refreshment of the strength and spirits after toil” and stated that this did not include commercial activities. Id. at 395; citing Ozuk v. River Grove Bd. of Educ., 281 Ill. App. 3d 239, 243 (1st Dist. 1996).

Although Lake Point Tower Garage Ass’n is not completely on point because it involved commercial activity, it provides guidance in applying the relevant language from section 10-35(a), under which the one-dollar assessment applies only if the property is used for “recreational or similar residential activity.” The Board finds that the four parcels containing vacant land qualify for the assessment under this language. Vacant land can be used for walking and numerous other recreational activities such as playing catch with a ball or a frisbee, or merely relaxing and reading a book. The Board therefore reduces the assessment of each of these parcels to one dollar.

The Board determines, however, that the parcels containing parking spaces do not qualify for one-dollar assessments under section 10-35(a). Parking is simply not a recreational use, nor is it a residential purpose that is similar to a recreational use. Regarding the three parcels where there is uncertainty as to whether they have parking spaces, it was the appellant’s burden to present sufficient evidence to show that they were entitled to the favorable exemption under section 10-35(a). See 86 Ill. Admin. Code § 1910.63(b). Because appellant did not meet that burden for these three parcels, their assessments will not be disturbed. Although the disputed parcels each were assessed at one dollar by the County in subsequent tax years, the Board has an obligation to determine the correct assessment in the case before it. See 35 ILCS 200/16-180.

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

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

APPELLANT

Wellington Homeowners Association, 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