



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

APPELLANT: One River Place Condominium Association
DOCKET NO.: 20-46325.001-R-1
PARCEL NO.: 17-09-113-012-1506

The parties of record before the Property Tax Appeal Board are One River Place 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 **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: \$0
IMPR.: \$1
TOTAL: \$1

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 property is a unit in a residential condominium building. The unit is dedicated as the internet room. The subject is contained in a residential condominium building. The property is situated on 57,960 square feet of land in North Chicago Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant raised a contention of law as the basis of the appeal. In support of this argument, the appellant submitted a brief in which it argued the subject was designated an internet room owned by the One River Place Condominium Association the appellant herein. The appellant cited Section 10 of the Condominium Property Act (765 ILCS 605/10) in support of the argument the subject should be assessed \$1.00 per year. In support of this contention, the

appellant submitted an Affidavit of the property manager. She attested the subject was used exclusively as the internet room since 2007. The appellant submitted various photographs of the interior of the room and a Quit Claim Deed dated December 21, 2007, that conveyed title of the room to the appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$2,802. The subject's assessment reflects a market value of \$28,020 when applying the 2020 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted a brief in which it argued the appellant failed to submit sufficient evidence that the subject was designated anything other than a unit. The board of review also submitted a history of the assessment appeals in the Office of the Cook County Assessor.

In rebuttal, the appellant submitted copies of a settlement and release agreement and minutes from the appellant's annual meeting of January 9, 2008. The appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

The appellant raised a contention of law that the subject should be assessed \$1.00 under the Condominium Property Act, Section 10. 765 ILCS 605. "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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the subject property was an internet room owned by the appellant and used exclusively by the appellant for the benefit of residents. The Affidavit of the property manager and photographs support this conclusion. The appellant's settlement and release agreement and annual meeting minutes rebutted the argument of the board of review. The Board finds the subject should be assessed \$1.00 pursuant to Section 10 of the Condominium Property Act. 765 ILCS 605/10. Based on this evidence, the Board finds a reduction in the subject's assessment is 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: June 27, 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

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

APPELLANT

One River Place Condominium Association, by attorney:
David R. Bass
Field and Goldberg, LLC
10 South LaSalle Street
Suite 2910
Chicago, IL 60603

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602