FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: The Private Residences at Ontario Place Condo. Assoc
DOCKET NO.: 20-48807.001-C-1
PARCEL NO.: 17-10-111-014-1967

The parties of record before the Property Tax Appeal Board are The Private Residences at Ontario Place Condo. Assoc, the appellant(s), by attorney Edwin M. Wittenstein, of Worsek & Vihon LLP 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:	$2
IMPR.:	$49,837
TOTAL:	$49,839

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 separately identified commercial condominium unit designated as Unit C-1, bearing Property Index Number (PIN) 17-10-111-014-1967. It is located within The Private Residences at Ontario Place Condominium Association. The condominium building is 49 stories, constructed in 1983, and contains 468 residential units, 496 parking units, and four commercial units, including the subject unit. The subject unit is utilized as the on-site management office for the building. The condominium property occupies a 47,299-square-foot parcel of land situated in the City of Chicago, North Chicago Township, Cook County, and is classified as Class 5-99 under the Cook County Real Property Assessment Classification Ordinance[1].

The appellant's appeal is based on a question of law. The appellant contends that the subject parcel constitutes common area space owned and maintained by The Private Residences at Ontario Place Condominium Association for the benefit of all unit owners. The appellant asserts

[1] Subject description was derived from the evidence submitted by both parties.

that the parcel does not function as an independently assessable unit but instead operates as a residential benefit common area under Illinois law.

In support of this position, the appellant submitted a legal brief arguing that the Property Tax Code requires the subject parcel to be assessed at $2.00 pursuant to 35 ILCS 200/10-35 and 765 ILCS 605/10(a), as the parcel allegedly serves exclusively as common area property associated with a residential condominium development.

The appellant also submitted multiple affidavits. Peggy O'Brien, the Association's property manager, attested that Unit C-1 is owned by the Association and was used throughout tax year 2020 as its on-site management office; she further stated that the Association comprises 468 residential units, 496 parking units, and four commercial units, and that Unit C-1 supports management operations for those units. Ellen Gutionov, the Association's Board President, likewise attested that Unit C-1 served as the Association's on-site management office during tax year 2020. Cristina Cozma, another property manager, attested that Unit C-1 was used for the same purpose during tax year 2021.

Additionally, the appellant submitted prior PTAB final administrative decisions for tax years 2018 and 2019, in which the parties stipulated to reduce the subject parcel's assessment to $2.00.

Based on this evidence, the appellant maintains that the subject parcel must be assessed at $2.00 for the 2020 tax year.

The Board of Review submitted its Notes on Appeal, indicating that the subject property, designated as Unit C-1, has a total assessed value of $49,839. The Board also submitted ASIQ parcel data, the CCAO Property Record Card, the recorded deed conveying Unit C-1, the 2020 tax map identifying the subject as a separately numbered condominium unit, and an amended condominium declaration confirming the unit's legal designation.

According to the Board of Review's evidence, the subject is a legally recorded condominium unit under the Illinois Condominium Property Act, is shown as a distinct unit on both the plat and the tax map and therefore does not constitute a common area. The Board further asserts that, in 2020, the unit was utilized as a management office—a use it characterizes as commercial rather than recreational or residential within the meaning of section 10-35 of the Property Tax Code. The Board of Review requested that the 2020 assessment be confirmed.

Hearing

This docket was set for hearing before the Property Tax Appeal Board's Administrative Law Judge on May 6, 2026. Attorney Angelo Carpio appeared on behalf of the Appellant before the Property Tax Appeal Board for a hearing. David Navarrete appeared on behalf of the board of review.

Testimony and Cross-Examination of Ellen Gutiontov

The appellant presented the testimony of Ellen Gutiontov, who identified herself as the Board President of the Private Residences at Ontario Place Condominium Association and confirmed she has served in that role since approximately 2012–2013. She testified that Unit C1 is owned by the association and has been used exclusively as the on-site management office since its acquisition in 2011. Ms. Gutiontov stated that the office serves only the owners and tenants of the association's 468 residential units, providing administrative support, addressing resident issues, and coordinating building operations, and she affirmed that the unit generates no income for the association. She further testified that the office is advertised as an amenity to prospective purchasers, operates generally Monday through Friday from 9:00 a.m. to 5:00 p.m., and is not open to the general public. Ms. Gutiontov explained that the unit previously did not receive a separate tax bill, but in recent years began receiving assessments, prompting the association to appeal annually. Her testimony consistently described Unit C1 as limited to administrative, operational, or business purposes on behalf of the association and its members.

On cross-examination, Ms. Gutiontov testified that Unit C1 is identified as one of the commercial units in the condominium declaration, noting that the association contains four commercial units labeled A, B, C1, and C2. She stated that the management office is not open to the general public and is accessible only to unit owners and their tenants for association-related matters. Ms. Gutiontov further confirmed that the unit contains no recreational or residential amenities such as a fitness center or garden, explaining that those facilities exist elsewhere within the property.

In response to the Administrative Law Judge's questions, Ms. Gutiontov testified that Unit C1 operates as the association's management office and maintains regular business hours of Monday through Friday, 9:00 a.m. to 5:00 p.m., with occasional extended hours during specific events such as pool registration. She confirmed that access to the office is limited to unit owners and their tenants and clarified that the space is not intended for nor accessible to the general public except in rare circumstances, such as when law enforcement may need to enter the building. When asked again to clarify, Ms. Gutiontov affirmed that the unit is used solely for administrative, operational, or other business purposes necessary for the functioning of the association and does not provide any recreational or residential-amenity use to residents.

Board of Review's Case

The Board of Review presented testimony from Mr. Bo Turek., who stated that he has been employed with the Board of Review since 2021 and has worked in the property assessment field since 2013, holding the CIAO designation from the Illinois Property Assessment Institute. Mr. Turek testified, without objection, that he has extensive experience evaluating common-area appeals, having prepared between fifty and one hundred such cases at both the Board of Review and PTAB levels. He confirmed that he reviewed all evidence submitted in this matter and introduced a 34-page brief with supporting exhibits. Mr. Turek stated that the condominium declaration, assessor's record card, deed, tax maps, and plat of survey each identify Unit C1 as a commercial unit, not a common element, and further explained that a unit cannot simultaneously qualify as a common area under applicable statutory definitions. He emphasized that Unit C1 possesses an individual percentage interest consistent with a commercial unit classification and noted that the plat delineates common elements separately from Unit C1. Mr. Turek also testified that the unit's use as a management office is strictly administrative in nature, not recreational or residential, and therefore does not satisfy the requirements of Section 10-35 of the Property Tax Code for $1 assessment.

On cross-examination, Mr. Turek was questioned regarding the manner in which the plat of survey identifies common elements and whether the recreational areas referenced in his testimony carry their own parcel numbers. Mr. Turek responded that, to his knowledge, such areas generally do not have separate parcel numbers and, if they did, those parcels would typically terminate in "0000." Mr. Turek further stated that he was not aware of any "0000" parcel numbers associated with the subject property's PIN and affirmed that the subject PIN follows the numbering sequence used for individually designated units. Mr. Turek's cross-examination testimony remained consistent with his position that Unit C1 is treated as a unit rather than a common element for assessment purposes.

Closing Arguments

In closing, Appellant's representative, Mr. Angel Carpio, argued that pursuant to Section 10-35 of the Property Tax Code, the subject parcel must be assessed at one dollar per year because it is owned by the condominium association and used exclusively for purposes that benefit the residential unit owners. He emphasized that the statutory language requires qualification where a parcel is used for recreational **or** residential purposes and stressed that the term "residential" should be read broadly to include essential on-site management functions serving the association's 963 residential units. Mr. Carpio asserted that the management office provides direct and continuous residential support by offering immediate access to staff who address owner concerns, coordinate maintenance, respond to issues, and ensure the overall functioning of the property, and that this service constitutes a residential purpose contemplated under Section 10-35. For these reasons, he contended that the parcel satisfies the statutory definition of a common area and must therefore be listed for assessment at one dollar.

In closing, Board of Review representative Mr. David Navarrete stated the Board of Review's position that the subject property is a Class 5-90-level commercial unit assessed at the statutory commercial rate of twenty-five percent. He emphasized that Unit C1 is expressly designated as a commercial unit and is used solely as a management office, rather than for any recreational or resident-amenity purposes such as a gym, garden space, or other similar facilities contemplated under Section 10-35 of the Property Tax Code. Mr. Navarrete argued that because the unit does not provide recreational or residential enjoyment to association members, it does not meet the criteria required for classification as a common area, and therefore the current commercial assessment should be sustained.

Conclusion of Law

The appellant seeks a reduction in the assessments of the subject parcels on the grounds that they constitute common area property within the meaning of Sections 10-35 of the Property Tax Code and 10(a) of the Condominium Property Act. As the proponent of the claimed assessment change, the appellant bears the burden of proving its entitlement to relief by a preponderance of the evidence. 5 ILCS 100/10 15. To satisfy that burden, the appellant must demonstrate that the subject parcels meet all statutory elements of common area classification.

As a preliminary matter, the appellant submitted prior PTAB decisions pertaining to the historical assessment treatment of the subject property, and the Board of Review submitted prior PTAB decisions issued as assessments involving common-area properties it asserts bear similarity to the subject of the instant appeal. The Board notes that the appellant's prior PTAB decisions were the product of historical assessment practices and stipulations between the parties, while the Board of Review's submissions consisted of adjudicated assessments involving other common-area properties. Although each set of prior decisions may provide limited background context, neither is probative under PTAB's de novo standard, which requires the Board to base its determination solely on the evidence contained in the current record. In this appeal, the evidence presented by the parties was sufficient for the Board to reach an independent determination of the proper assessment without reliance on any prior PTAB decisions. As the parties were advised at the hearing, this appeal is conducted de novo, and the Board evaluates the evidence without deference to prior determinations of assessing officials, reviewing bodies, or to "the policies or practices of any other agency." 86 Ill. Admin. Code §1910.10(b). Accordingly, neither party's prior PTAB decisions were given consideration in the Board's analysis of the merits of this appeal.

Under 35 ILCS 200/10-35(a), real property may be assessed at one dollar only when it is part of a residential development, used for recreational or similar residential purposes, assessed to a separate owner, and reserved in whole as an appurtenance for the collective use of the property owners within the development. Likewise, 765 ILCS 605/10(a) authorizes a nominal assessment for condominium association property only when the parcel is owned by the association and used exclusively by unit owners for recreational or other residential purposes. Both statutes require not only association ownership but actual use by unit owners as a common element intended for their direct, collective enjoyment.

> The Illinois Property Tax Code provides, in pertinent part: "(a) Residential property which is part of a development, but which is individually owned and ownership of which includes the right, by easement, covenant, deed or other interest in property, to the use of any common area for recreational or

> similar residential purposes shall be assessed at a value which includes the proportional share of the value of that common area or areas.
>
> Property is used as a 'common area or areas' … if it is a lot, parcel, or area, the beneficial use and enjoyment of which is reserved in whole as an appurtenance to the separately owned lots, parcels, or areas within the planned development.
>
> The common area 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) (West1996).

The appellant has not demonstrated compliance with these statutory requirements. The affidavit submitted in support of the appeal states only that Unit C-1 is owned by the Ontario Place Condominium Association and used as the association's management office. The affidavit does not assert, nor does any evidence demonstrate that the parcel is used by unit owners for recreational or residential enjoyment. Use as a management office—while supporting building operations—is not a recreational or residential use contemplated under either statute.

The appellant's witness was credible and forthcoming. Her testimony, including responses to direct questioning, confirmed that Unit C-1 is "limited to administrative, operational, or business purposes only." She testified that the office operates Monday through Friday from 9:00 a.m. to 5:00 p.m., with occasional extended hours, and is not accessible during evenings or weekends. Residents may enter the office solely to conduct administrative business. At no time did the witness testify that the office is used for any recreational or residential purpose, or that unit owners possess appurtenant rights to occupy or enjoy the space as a common element. Her testimony consistently established that the space functions exclusively as an administrative workspace.

The appellant's argument that the management office indirectly benefits residents by facilitating building operations is legally insufficient. Numerous facilities within residential developments—such as maintenance offices, mechanical rooms, storage areas, and similar spaces—may provide indirect benefits, yet they remain taxable because they are not actually used or enjoyed by unit owners. The statutory inquiry focuses on actual and collective owner use, not operational convenience. The record demonstrates a clear lack of common use or access rights associated with Unit C-1. Common elements are areas intended for the joint use, benefit, and enjoyment of all owners, such as fitness centers, swimming pools, party rooms, shared laundry rooms, rooftop decks, sidewalks, courtyards, driveways, landscaped gardens, and other shared exterior grounds. By contrast, a management office, not unlike the subject, is typically secured, may contain confidential association or personnel records, and is accessible only to authorized staff. The Board finds that Unit C-1, the management office, performs an administrative function rather than serving as a residential amenity and therefore does not meet the statutory criteria for common-area classification.

The appellant submitted no governing instruments or association documents showing that Unit C1 was ever designated, conveyed, or reserved as a common element. In contrast, the Cook County Board of Review provided extensive recorded documentation establishing that Unit C1 is a legally recognized condominium unit. The Board's Exhibit A includes: the recorded deed conveying Unit C1 as a separately owned unit; the Cook County Assessor's Property Record Card identifying the parcel as a unit; ASIQ parcel data confirming its unit classification and ownership percentage; the 2020 tax map depicting Unit C1 as a distinct plotted unit; and the recorded amended condominium declaration reaffirming its classification as a commercial condominium unit. Together, this evidence confirms Unit C1's legal status as a condominium unit and refutes any claim that it was ever designated or treated as a common element under either the Property Tax Code or the Illinois Condominium Property Act.

Both statutes require that a parcel be formally designated as a common area in recorded instruments such as the condominium declaration, an amendment to the declaration, a recorded plat, or other legally operative governing documents. These instruments define unit owners' property rights and determine which portions of the property constitute common elements. A common area cannot be created through affidavits, attorney argument, informal association practice, or unrecorded internal policies; it must be expressly designated in the recorded documents that bind all unit owners.

Because the appellant produced no declaration, amendment, recorded instrument, plat, or board resolution showing that Unit C1 was ever reclassified from a condominium unit to a common element, the appellant did not establish that any unit owner holds an appurtenant right of use, access, or enjoyment in the parcel. Reliance solely on affidavit statements, without supporting legally operative documentation, is insufficient to demonstrate a valid common area designation. Further, the Property Tax Appeal Board cannot reclassify a deeded condominium unit as a common element based on informal use or unrecorded assertions; reclassification can occur only through the required recorded instruments.

The Board also observes that even if Unit C1 had been recorded as a common element, the Board of Review could still challenge the parcel's assessment based on its actual use. Illinois law distinguishes between a parcel's legal classification and its assessment. Under 35 ILCS 200/10-35, common areas receive nominal assessment only when used for the benefit of all condominium owners. Similarly, 765 ILCS 605/2 requires that a parcel's classification as a common element appear in the recorded declaration or plat. This statutory framework imposes an actual-use requirement: to qualify for nominal assessment, the parcel must serve collective residential or recreational purposes.

If a space recorded as a common element is instead used exclusively as an administrative or management office, the assessor may argue that such use does not meet the statutory conditions for nominal assessment. Although this would not change the parcel's legal status as a common element, it could justify a higher assessment when its functional use resembles a private or income-related space rather than one serving all unit owners.

Furthermore, the prior PTAB decisions submitted by the appellant regarding this subject do not alter the outcome in this case. Each PTAB determination is fact-specific, and a reduced assessment under Sections 10-35 or 10(a) is warranted only when the evidence in the current record demonstrates that all statutory elements are satisfied. The appellant did not establish that the subject parcel functions as a common area reserved for the collective use and benefit of all unit owners, nor that it is used for recreational or similar residential purposes as required by statute. Because the factual conditions underlying the earlier PTAB determinations are not present here, those prior decisions are not persuasive and do not support a reduced assessment in this appeal.

Based on the record, the Board finds that the appellant has not demonstrated, by a preponderance of the evidence, that Unit C-1 qualifies for common-area treatment or nominal assessment under either 35 ILCS 200/10-35(a) or 765 ILCS 605/10(a). The evidence establishes that the parcel is used exclusively as an administrative management office and does not function as a recreational or residential common element for the collective, appurtenant use of unit owners. For these reasons, the appellant has not met the statutory requirements for common-area designation or nominal assessment. Accordingly, the request for reduction is denied, and the assessed value determined by the Cook County Board of Review is affirmed.

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:

C E R T I F I C A T I O N

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: September 15, 2026

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 Private Residences at Ontario Place Condo. Assoc, by attorney:

Edwin M. Wittenstein

Worsek & Vihon LLP

180 North LaSalle Street

Suite 3010

Chicago, IL 60601

COUNTY

Cook County Board of Review

County Building, Room 601

118 North Clark Street

Chicago, IL 60602