



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

APPELLANT: 7306 North Winchester Condominium Association
DOCKET NO.: 21-26965.001-R-1
PARCEL NO.: 11-30-408-076-1001

The parties of record before the Property Tax Appeal Board are 7306 North Winchester Condominium 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 **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: \$1,320
IMPR.: \$6,179
TOTAL: \$7,499

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 2021 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 one-unit in a 63-unit condominium building commonly referred to as 7306 N. Winchester. The property is located in Chicago, Rogers Park 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 with its appeal petition and evidence asserting that the subject unit was deeded to the Condominium Association at 7306 N. Winchester in October 2020. An affidavit from an agent of the Association stated that the subject was used as a rental unit, and income from it went into the Association's Operating Account. According to the Association's brief, this account is used exclusively for the beneficial use and enjoyment of the other unit owners, thereby meeting the

requirements for an assessment amount of \$1.00 pursuant to 765 ILCS 605/10 and 35 ILCS 200/10-35.

In support of this claim, the appellant submitted: a copy of the Special Warranty Deed dated October 7, 2020, conveying the subject unit to the Condominium Association, photographs of the interior of the subject unit, the By-Laws for 7306 N. Winchester Condominium Association, the First Amendment to the Declaration of Condominium Ownership and By-Laws, a legal description of the entire property, ballots from a previous amendment vote, and copies of the plat of survey. 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,500 and an improvement assessment of \$6,180. In support the board of review submitted a condominium analysis with information from 11 sales of units from within the subject's building.

Both parties requested a hearing from the Property Tax Appeal Board. A hearing was held on September 12, 2024, before a Board administrative law judge. Counsel for appellant argued that the subject unit should be assessed at \$1 under 765 ILCS 605/10. She stated that homeowner's association purchased the unit from a bank after a foreclosure action. She argued since the income generated from the subject unit goes into the Association's Operating Account which benefits all unit owners, the unit should be assessed at \$1, as this fulfills the requirements of 765 ILCS 605/10. The board of review's representative highlighted its condominium analysis showing 11 sales of units within the subject's building.

Conclusions 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 not met this burden of proof and a reduction in the subject's assessment is not warranted.

The legislature specifically stated in the Condominium Property Act that "real property owned and used for residential purposes by a condominium association...and used exclusively by the unit owners for recreational or other residential purposes" shall be assessed 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. The unit was not used by the Association or by the unit owners for residential purposes, however. Instead, the Association used it in effort to derive income, as the affidavit of its agent indicates. Therefore, the Board finds that the subject unit does not qualify for a \$1.00 common area assessment under section 10(a) of the Condominium Property Act.

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: _____

October 15, 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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