FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 3800 N. Lake Shore Drive Condominium Association
DOCKET NO.: 21-44631.001-R-1
PARCEL NO.: 14-21-103-030-1001

The parties of record before the Property Tax Appeal Board are 3800 N. Lake Shore Drive Condominium Association, 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 ***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
IMPR.:	$498
TOTAL:	$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 is identified by Permanent Index Number 14-21-103-030-1001 and is located at 3800 N. Lake Shore Drive, Chicago, Illinois. The property is owned by the 3800 N. Lake Shore Drive Condominium Association, which is responsible for payment of all real estate taxes assessed against the parcel. The appellant asserts that the subject space is designated as common area within the condominium declaration.

The appellant's appeal is based on a contention of law. In such appeals, the appellant bears the burden of proof by a preponderance of the evidence, meaning the appellant must show that it is more likely than not that the assessment is incorrect as a matter of law and that the statutory criteria they rely upon are satisfied by the property's actual use. The appellant argues that the subject constitutes common area property owned and used by the 3800 N. Lake Shore Drive

Condominium Association for the benefit and enjoyment of the condominium owners and maintains that, as common area, the parcel must be assessed at $1.00 pursuant to 35 ILCS 200/10-35 and 765 ILCS 605/10(a).

In support of its position, the appellant submitted an affidavit executed by an agent of the Association's Board of Directors, attesting that the subject property—identified as PIN 14-21-103-030-1001—is common area created by the Condominium Declaration and allegedly used for the "exclusive benefit of the unit owners." The affidavit states that the space is used as a "Janitors Unit" and that the Association pays all real estate taxes on the parcel. The affiant concludes that, under the Property Tax Code, the parcel should therefore be assessed at $1.00 per year.

The appellant also submitted undated photographs of the unit. These photographs clearly show that the space is being used as a private residential living area for the janitor/engineer**,** containing a kitchen, a bed, a closet with clothing, and a bathroom with a shower. These images plainly confirm that the unit functions as an employee residence rather than an area used by, accessed by, or intended for condominium unit owners.

Records from the Board of Review indicate that for tax year 2021, the subject property was assessed with a total assessed value of $499. Board of review cited 35 ILCS 200/10-35, which governs the assessment of *subdivision common areas*, in support of its position. This statute provides that certain commonly owned areas within a subdivision—such as open spaces, recreational areas, or property reserved for the collective use of subdivision owners—are to be assessed at a nominal value when they are owned in common and used for the benefit of all property owners.

This matter was scheduled to proceed to hearing. Prior to the hearing, the parties submitted a written request to waive the hearing and have the matter decided based on the evidence previously submitted. The administrative law judge granted the parties' request.

Conclusion of Law

This matter concerns the appellant's request for a reduction in the assessed value of the subject parcel on the grounds that it constitutes common area property under Section 10-35 of the Property Tax Code and Section 10(a) of the Condominium Property Act. As the proponent of the assessment change, the appellant bears the burden of proving entitlement to relief by a preponderance of the evidence. To meet this burden, the appellant must demonstrate that the subject parcel satisfies all statutory elements required for common-area classification and nominal assessment.

Under 35 ILCS 200/10-35(a), a parcel may be assessed at $1.00 only when it is part of a residential development, is used for recreational or similar residential purposes, is assessed to a separate owner, and is reserved as an appurtenance for the collective use of all property owners within the development. Similarly, 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 merely association ownership, but actual use by unit owners as a common element intended for their direct, collective enjoyment.

The appellant has not met these statutory requirements. The affidavit submitted in support of the appeal provides only general assertions that the property is “common area” used for the “exclusive benefit” of unit owners. However, the affidavit itself acknowledges that the space is used as a janitor’s/engineer’s living unit, and the photographs submitted by the appellant confirm this use. The photos clearly show a private residential living space containing a kitchen, bed, closet with clothing, and a bathroom with a shower, demonstrating that the unit serves as a staff apartment rather than an area used or accessed by condominium owners. A staff residence, even if labeled “common area” in condominium governing documents, cannot be considered statutory common area for tax-assessment purposes because it is not used—let alone used exclusively—by unit owners for recreational or residential purposes.

The appellant’s assertion that the unit indirectly benefits owners by supporting building operations is insufficient as a matter of law. Many spaces within residential developments—such as management offices, storage rooms, maintenance rooms, mechanical rooms, and staff housing—may benefit owners indirectly, yet they remain taxable because they are not used by owners themselves. The statutory test focuses on actual user-based use, not operational convenience.

The appellant provided no legally operative documents or evidence showing that the parcel was conveyed, designated, or reserved as a common element meant for the collective, appurtenant enjoyment of the unit owners. The appellant likewise provided no evidence establishing a legal reclassification of the parcel. The conclusory affidavit, unaccompanied by supporting documentation or evidence consistent with statutory requirements, does not satisfy the burden of proof.

Accordingly, the record does not demonstrate by a preponderance of the evidence that the subject parcel qualifies for common-area designation or nominal assessment under either 35 ILCS 200/10-35(a) or 765 ILCS 605/10(a). The evidence instead shows that the space is used as a private residence for a building employee and therefore does not meet the statutory requirement of exclusive unit-owner use.

For the foregoing reasons, the Board finds that the appellant has not established that the subject parcel qualifies for common-area designation or nominal assessment under the applicable statutes. The request for reduction is denied. The 2021 assessed value of $499 as 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: July 21, 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

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