



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

APPELLANT: Museum Pointe Condominium Association  
DOCKET NO.: 21-46343.001-R-1 through 21-46343.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Museum Pointe 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-46343.001-R-1	17-22-110-119-1338	425	2,573	\$2,998
21-46343.002-R-1	17-22-110-119-1396	425	2,573	\$2,998
21-46343.003-R-1	17-22-110-119-1498	425	2,573	\$2,998

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 three separately identified “units” within the Museum Pointe Condominium Association, specifically two parking spaces and one storage unit, located in Chicago, South Chicago Township, Cook County. The building in which the subject units are located is approximately thirteen years old, is situated on a 78,668 square foot site, and is classified as Class 2 99 under the Cook County Real Property Assessment Classification Ordinance.

The appellant’s appeal is based on a contention of law. The appellant argues that the three subject PINs constitute common area property owned and used by the Museum Pointe Condominium Association for the benefit and enjoyment of the condominium owners. The appellant asserts that, as common areas, the parcels must be assessed at \$2.00 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 on behalf of the Museum Pointe Condominium Association ("Association"). The affiant attests that the parcels are used for the exclusive benefit of unit owners within the development, that the parcels were conveyed to the Association by recorded deeds, and that the Association pays all real estate taxes levied on the property. The affidavit identifies the parcels by Property Index Number, stating that PINs 17-22-110-119-1338 and 17-22-110-119-1396 are used as parking spaces, while PIN 17-22-110-119-1498 is used as a storage unit. The appellant also submitted copies of quitclaim deeds conveying title to the Association. Based on this evidence, the appellant asserts that the parcels qualify for a nominal \$2.00 assessment under section 10-35.

The Board of Review submitted its "Notes on Appeal" and a 2021 Condominium Analysis reflecting 101 arm's length sales within the building, total consideration of \$24,168,377, and a derived full market value of \$125,100,873, together with assessed value calculations for the subject PINs based on the statutory level of assessment for Class 2 property.

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**

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.

Under 35 ILCS 200/10-35(a), real property may be assessed at \$1.00 only where it is: (1) part of a residential development; (2) used for recreational or similar residential purposes; (3) assessed to a separate owner; and (4) reserved in whole as an appurtenance to the separately owned lots or units within the development. Similarly, 765 ILCS 605/10(a) authorizes a nominal assessment for real property owned and used for residential purposes by a condominium association when such property is used *exclusively by unit owners* for recreational or other residential purposes. The statutory framework requires not only that the parcels be owned by the association, but also that they actually function as common elements reserved for the collective, appurtenant use of all unit owners.

The Board finds that the appellant has not satisfied these statutory requirements. The affidavit submitted in support of the appeal consists solely of generalized assertions that the parcels are "common areas" used for the "exclusive benefit" of unit owners. These statements are conclusory and lack the factual detail necessary to establish the existence of appurtenant rights or actual collective use by all owners. The affidavit does not provide any evidence of the manner in which the units are accessed, allocated, or made available to all owners; nor does it identify any

governing document provisions, rules, or usage records demonstrating that the parcels serve as components of the Association's common facilities. The record is devoid of documentation establishing that the parcels are integrated into the shared residential amenities contemplated by Section 10-35.

Given the absence of documentary evidence establishing a legal reclassification of the subject parcels, the lack of substantiating proof regarding their actual use, and the conclusory nature of the submitted affidavit—even with its assertion that the parking and storage spaces are for the “exclusive benefit” of unit owners—the Board finds that the appellant has not demonstrated by a preponderance of the evidence that the parcels meet the statutory criteria for common-area designation or nominal assessment under 35 ILCS 200/10-35(a) (Property Tax Code) and 765 ILCS 605/10(a) (Condominium Property Act). The statutory framework draws clear distinctions between individual units or spaces and common elements expressly designated for the collective, appurtenant use of all unit owners, and the record does not show that these parcels have been conveyed, designated, or treated as common areas within the meaning of these provisions.

For these reasons, the Board concludes that the appellant has failed to establish any basis for reducing the subject assessments. The request for a nominal \$2.00 assessment per parcel is denied, and the Board of Review's assessments for the three subject PINs are affirmed in their entirety.

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:

May 19, 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

Museum Pointe Condominium 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

Docket No: 21-46343.001-R-1 through 21-46343.003-R-1

118 North Clark Street

Chicago, IL 60602