



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

APPELLANT: 1340 North Dearborn Condominium
DOCKET NO.: 21-55164.001-R-1
PARCEL NO.: 17-04-217-068-1016

The parties of record before the Property Tax Appeal Board are 1340 North Dearborn Condominium, the appellant(s), by attorney Holly Zeilinga, 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 **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: \$1
IMPR.: \$1
TOTAL: \$2

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 a single condominium unit which comprises 1.2% ownership in a 53-year-old condominium complex of 120 units. The property is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argues contention of law as the basis of the appeal. In support of this argument the appellant submitted a legal brief detailing the assessment history of the subject property and requesting a reduction in the assessment on the subject property. The appellant submits that the subject property, unit 5A in the complex, is owned by the condominium association and is used as the residence for the full-time on-site building engineer. Appellant argues that the unit has historically been assessed as an area beneficial to all the residents of the building. Appellant submitted that the unit has been assessed at \$2.00, and that this assessment should remain in

effect. Appellant submitted an affidavit from the property manager, parcel data sheets detailing the assessment history of the unit from 2016 to 2021, a 2016 letter from the Cook County Assessor indicating an assessment reduction to \$2.00 based on a Certificate of Error, a 2017 letter from the Cook County Board of Review reflecting an assessment reduction to \$2.00, a 2018 PTAB stipulation form indicating a stipulation to the \$2.00 assessment, and a 2019 letter from the Cook County Assessor indicating an assessment reduction to \$2.00. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$499, which reflects a market value of \$4,990 when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review submitted a 2022 condominium analysis for the 120-unit complex including the sale of 29 of those units from June 2019 to December 2022. These sales reflect a total market value of \$18,628,905. This would indicate a total assessment for the subject property of \$223,547. Board of review asserts that the subject property is a unit owned by the condominium association and available for transfer at any time despite its purported use as an area of benefit to all of the residents. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant has disputed the assessment of the subject property based upon a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides: Standard of proof. 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. The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

The Board finds that the appellant has met this burden and a reduction in the subject's assessment is warranted.

The Illinois Property Tax Code states,

Sec. 10-35. Subdivision common areas.

(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" under this Section 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)

(c) If a \$1 assessment is established pursuant to the application it may be maintained from year to year so long as the ownership or use of the parcel has not changed. When any change in ownership, use or other relevant fact occurs it shall be the duty of the new owner in cases of change in ownership, or of the current owner in all other cases, to notify the assessor in writing within 30 days of the change.

And the Illinois Condominium Property Act states,

For purposes of property taxes, real property owned and used for residential purposes by a condominium association, including a master association, but subject to the exclusive right by easement, covenant, deed or other interest of the owners of one or more condominium properties and used exclusively by the unit owners for recreational or other residential purposes shall be assessed at \$1.00 per year. (65 ILCS 605/10(a))

The board of review submitted a condominium analysis asserting that the subject property is to be regarded for assessment purposes as all of the other units in the complex due to its availability to be transferred at any time. In response, the appellant submitted evidence, including a decision by the Cook County Assessor, which details the historical use and assessment consideration given to the subject property as of mutual beneficial use to all residents of the complex. The record reflects that the subject property, based on the historical total assessment of \$2.00, and as recognized by the Cook County Assessor and the Cook County Board of Review, has been regarded as of common beneficial use to all residents of the complex in which the subject property is located.

The board of review claims in notes attached to their condominium analysis in the record that a 'condo declaration,' which is not included in the record from either party, should be revised to reflect that the subject property is a common area if the appellant wants it to be considered as such. The board of review does not rebut the evidence presented by the appellant in the record concerning the historical recognition of the subject property as of common use and benefit to the residents of the complex and its assessment as a result. The 2019 letter and decision in the record from the Cook County Assessor reducing the assessment on the subject property states that "This is the result of a factual change in your property record." That 'change,' though undefined, resulted in the recognition of the subject property as of common or beneficial use to the residents of the complex when the assessment was lowered to \$2.00. Moreover, the property tax code acknowledges the individual ownership and looks to the use of the property as a common benefit in determining the proportionate share of the assessment. The Board finds that the appellant has met the burden of proof by a preponderance of the evidence and that the proper total assessment for the subject property is \$2.00.

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:

April 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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