FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: The Enclave at Galewood Crossing MA
DOCKET NO.: 22-34273.001-R-1 through 22-34273.009-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Enclave at Galewood Crossing MA, the appellant(s), by attorney Joshua Weinstein, of Kovitz Shifrin Nesbit in Lincolnshire; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-34273.001-R-1	13-33-327-115-0000	1	0	$1
22-34273.002-R-1	13-33-327-116-0000	1	0	$1
22-34273.003-R-1	13-33-327-117-0000	1	0	$1
22-34273.004-R-1	13-33-327-118-0000	1	0	$1
22-34273.005-R-1	13-33-327-119-0000	1	0	$1
22-34273.006-R-1	13-33-327-120-0000	1	0	$1
22-34273.007-R-1	13-33-327-121-0000	1	0	$1
22-34273.008-R-1	13-33-327-122-0000	1	0	$1
22-34273.009-R-1	13-33-327-123-0000	1	0	$1

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 2022 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 nine contiguous vacant lots in a townhome complex. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant advances a contention of law as the basis for its appeal, asserting that the nine subject parcels should be assessed at the statutory rate of $1.00 each as common areas pursuant to 35 ILCS 200/10 35. The appellant argues that these parcels are owned by the Enclave at Galewood Crossings Master Association and are reserved for the non-exclusive use and benefit of all residential owners within the development. In support of its position, the appellant submitted a detailed legal brief challenging the Board of Review's conclusion regarding the proper agency before which an application for common area assessment must be filed. Specifically, the appellant contends that Section 10-35 does not mandate that such an application be made exclusively to the county assessor, noting that the Board of Review has historically accepted and granted requests for $1.00 common area assessments even in years when no prior assessor application was filed. The appellant further asserts that the subject parcels have previously received the $1.00 common area assessment in multiple tax years and emphasizes that the parcels are vacant, have never been developed, and will remain open grassy common area land permanently under Association ownership and maintenance.

To substantiate these assertions, the appellant submitted its 2022 Board of Review Complaint; an Affidavit of Ownership executed by an authorized Association agent attesting that the parcels constitute common area; photographs and Sidwell tax map diagrams depicting the vacant grassy lots; the recorded Special Warranty Deed (Document No. 1423322029) establishing the Association's ownership of the parcels; and the Amended and Restated Master Declaration, including provisions confirming that all owners possess easement rights and beneficial use of the Common Area Lots as part of the planned residential development.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for a substitute PIN of $25,000. The substitute subject property has an improvement assessment of $23,623 and a land assessment of $1,377. The board of review submitted a printout for one of the nine appealed lots, PIN 13-33-327-115-0000, indicating a total value of $1,497 for a class 1-00 property. The board of review submitted four property cards indicating comparable class 1-00 properties of undisclosed proximity to the subject with 2,597 or 2,598 square feet of land and corresponding 2022 assessments from $3,894 to $3,897.

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 that a reduction commensurate with the request of the appellant 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 appellant contends that the subject property has historically been assessed as a common area and offered evidence in the form of a board of review assessed valuation tax complaint, an affidavit as to the common area use of the subject property, a recorded special warranty deed for the subject property, and a master declaration of the association, including amendments, which state the common use of the subject property.

The board of review states that the property classification of the subject property is 2-95, an individually owned townhome or rowhouse, but then states in its notes on appeal that the subject is 9 parcels of classification 1-00, vacant land. The board of review asserts that these parcels are equity-prorated with a market value per parcel of between $13,720 and $14,790 which would reflect assessments between $1,372 and $1,497 each. The board of review submitted four property cards for class 1-00 properties of undisclosed distance from the subject and with no evidence that these offered comparables are part of an association or not, or whether they represent a common area. The Board of Review's characterization of the subject parcels as buildable residential dwelling lots is not supported by the record and is contradicted by the appellant’s documentary evidence. The Board’s submission does not meaningfully address the statutory criteria governing the classification of common area parcels under section 10-35 of the Property Tax Code. Instead, the Board relies on assessment equity comparisons using an entirely different type of parcel—namely, an improved residential townhouse—which is not representative of the subject parcels as they actually exist and clearly proven by the appellants evidence.

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 $1.00 per appealed parcel.

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 <u>PETITION AND EVIDENCE</u> 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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