



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

APPELLANT: Kirchoff Meadows Condominium Association  
DOCKET NO.: 22-34329.001-R-1 through 22-34329.006-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kirchoff Meadows Condominium Association, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
22-34329.001-R-1	02-36-105-045-1137	1	1	\$2
22-34329.002-R-1	02-36-105-045-1138	1	1	\$2
22-34329.003-R-1	02-36-105-045-1139	1	1	\$2
22-34329.004-R-1	02-36-105-045-1140	1	1	\$2
22-34329.005-R-1	02-36-105-045-1141	1	1	\$2
22-34329.006-R-1	02-36-105-045-1142	1	1	\$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 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 six residential condominium parking units. The subject units are part of the Kirchoff Meadows Condominium Association and comprise 0.0632% of the subject condominium association. The subject is located in Palatine Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant made a contention of law argument, specifically that the subject units should have a condominium common area assessment of \$1. In support of this contention, the appellant submitted an affidavit and deeds indicating Kirchoff Meadows Condominium Association is the

owner of the subject parcels. The appellant submitted photos that show the subject parcels are outdoor parking units. The appellant cited Section 10-35 of the Property Tax Code [35 ILCS 200/10-35] Section 20(c)(2) of the Illinois Revenue Act, that states in pertinent part:

(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 such 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 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 \$1.00 per year. [35ILCS200/10-35] [Ill. Rev. Stat., Ch. 120, Sec. 501c-1].

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,166. The subject's assessment reflects a market value of \$51,660, including land, when applying the 2022 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 brief and several Property Tax Appeal Board decisions for other properties. The board argued that the subject units are not entitled to \$1 assessments as they are not part of the common element under the definition set forth in the Illinois Condominium Property Act.

### **Conclusion of Law**

The appellant made a contention of law argument citing The Illinois Condominium Property Act, which states in part:

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)

The Board finds the evidence in the record supports the appellant's contention that the subject units are common areas under the definition set forth in Section 10-35. The appellant submitted photos showing the parking spaces are an appurtenance to the separately owned lots, parcels, or areas within the planned development. In addition, the appellant submitted deeds that show the subject units are owned by the subject condominium association. Lastly, the appellant submitted an affidavit stating the subject units are used by unit owners and their family members for residential purposes. As such, the Board finds the appellant demonstrated the subject units meet the requirements to receive \$1 assessments as set forth in the Illinois Condominium Property Act. 35 ILCS 200/10-35 Accordingly, based on the evidence in the record, the Board finds a reduction in the subject's assessment is justified.

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: June 16, 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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