



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

APPELLANT: Kinzie Station Condominium Association
DOCKET NO.: 22-34714.001-R-1
PARCEL NO.: 17-09-302-011-1002

The parties of record before the Property Tax Appeal Board are Kinzie Station 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 **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: \$1,029
IMPR.: \$30,975
TOTAL: \$32,004

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 a condominium unit in a condominium complex of 163 units. The property has a 44,253 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 5-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts contention of law as the basis of the appeal. Appellant contends, through their attorney, that the subject property is part of the development, owned by the condominium association, used for the benefit of all of the residents of the complex, and is used as a management office. In support of this argument the appellant submitted a brief asserting the historical assessment consideration given to the subject property regarded as a common area beneficial to all the residents of the complex and the legal basis for appellant's assertion. Appellant submitted a declaration of condominium ownership, a deed, photos of the subject

property, and an affidavit signed by an agent of the association attesting to these contentions. The appellant submitted a previous PTAB decision in which the Board found that the assessment of the subject was \$1 for land and \$1 for the improvement. Based on this evidence the appellant is seeking a reduction in the subject's assessment to \$1.00 to reflect its designation as a common area

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,004. The subject property has an improvement assessment of \$30,975. In support of its contention of the correct assessment the board of review submitted the attached written Notes on Appeal and related documentary evidence in support of their position that the subject is not a common area as set for the in the Illinois Condominium Property Act but a unit as defined by Illinois law, and is used for a commercial purpose. The board of review submitted a property card displaying the subject's assessment and classification as a class 5-99 property. Further, the board of review submitted case law and previous PTAB decisions regarding similar properties that the board of review asserts were found to be units and assessed as such, had no reduced assessment as common area. Based on this evidence the board of review requested confirmation of the subject's assessment.

This matter was set for hearing, but before the hearing the parties requested to waive the hearing and have the matter decided by the Administrative Law Judge based on the evidence in the record. This request was approved.

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 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 failed to meet this burden and a reduction in the subject's assessment is not 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)

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 finds that the subject property does not meet the statutory requirement as a "common area or areas which are used for recreational or similar residential purposes."

Although both parties submitted prior PTAB decisions and case law, the Board finds that the evidence in the current record is sufficient to resolve this appeal on its merits without reliance on prior rulings. While earlier PTAB decisions may offer general guidance on valuation methodologies, appraisal evidence, burden of proof standards, and uniformity principles, they are not necessary here because the record provides credible and adequate support for the Board's independent analysis and final determination.

As a preliminary matter, the appellant submitted prior PTAB decisions reflecting historical assessment treatment of the subject property and the Board of Review submitted prior decisions involving other common area properties it contends are comparable. The appellant's submissions largely arose from historical assessment practices and stipulations, while the Board of Review's materials consisted of adjudicated assessments for different properties. Although these prior decisions provide limited background context, they are not probative under PTAB's de novo

standard, which requires the Board to base its determination solely on the evidence contained in the present record.

Because this appeal is conducted *de novo*, the Board evaluates the evidence without deference to prior determinations of assessing officials, reviewing bodies, or “the policies or practices of any other agency.” 86 Ill. Admin. Code § 1910.10(b). Accordingly, the prior PTAB decisions submitted by both parties were not considered in the Board’s analysis of the merits of this appeal.

The appellant submitted no governing instruments or association documents showing that Unit C-310 was ever designated, conveyed, or reserved as a common element. In contrast, the Cook County Board of Review provided extensive recorded documentation establishing that Unit C-310 is a legally recognized condominium unit. The Board’s Exhibit A includes: the recorded deed conveying Unit C-310 as a separately owned unit; the Cook County Assessor’s Property Record Card identifying the parcel as a unit; ASIQ parcel data confirming its unit classification and ownership percentage; the 2020 tax map depicting Unit C-310 as a distinct plotted unit; and the recorded amended condominium declaration reaffirming its classification as a commercial condominium unit. Together, this evidence confirms Unit C-310’s legal status as a condominium unit and refutes any claim that it was ever designated or treated as a common element under either the Property Tax Code or the Illinois Condominium Property Act.

Both statutes require that a parcel be formally designated as a common area in recorded instruments such as the condominium declaration, an amendment to the declaration, a recorded plat, or other legally operative governing documents. These instruments define unit owners’ property rights and determine which portions of the property constitute common elements. A common area cannot be created through affidavits, attorney argument, informal association practice, or unrecorded internal policies; it must be expressly designated in the recorded documents that bind all unit owners.

Because the appellant produced no declaration, amendment, recorded instrument, plat, or board resolution showing that Unit C-310 was ever reclassified from a condominium unit to a common element, the appellant did not establish that any unit owner holds an appurtenant right of use, access, or enjoyment in the parcel. Reliance solely on affidavit statements, without supporting legally operative documentation, is insufficient to demonstrate a valid common area designation. Further, the Property Tax Appeal Board cannot reclassify a deeded condominium unit as a common element based on informal use or unrecorded assertions; reclassification can occur only through the required recorded instruments.

The Board also observes that even if Unit C310 had been recorded as a common element, the Board of Review could still challenge the parcel’s assessment based on its actual use. Illinois law distinguishes between a parcel’s legal classification and its assessment. Under 35 ILCS 200/10 35, common areas receive nominal assessment only when used for the benefit of all condominium owners. Similarly, 765 ILCS 605/2 requires that a parcel’s classification as a common element appear in the recorded declaration or plat. This statutory framework imposes an actual use requirement: to qualify for nominal assessment, the parcel must serve collective residential or recreational purposes.

If a space recorded as a common element is instead used exclusively as an administrative or management office, the assessor may argue that such use does not meet the statutory conditions for nominal assessment. Although this would not change the parcel's legal status as a common element, it could justify a higher assessment when its functional use resembles a private or income-related space rather than one serving all unit owners.

Therefore, the Board finds that the appellant has not met the burden of proof by a preponderance of the evidence and a reduction in the subject's assessment is not warranted.

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: _____

October 20, 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 9-215 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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