



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

APPELLANT: The Park Shore Condominium Association
DOCKET NO.: 22-56695.001-R-1
PARCEL NO.: 17-10-401-014-1001

The parties of record before the Property Tax Appeal Board are The Park Shore Condominium Association, the appellant, by attorney Angel Carpio, 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 **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
IMPR.: \$498
TOTAL: \$499

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 that is located in 482-unit condominium that is approximately 26 years old. The property is located in Chicago, South 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's appeal is based on a contention of law regarding the application of Section 10-35 of the Property Tax Code (35 ILCS 200/10-35) to the subject property. The appellant argued that the subject condominium unit was entitled to a \$2 assessment as required by Section 10-35 and that the subject unit had previously had a \$2 assessment under Section 10-35.

In support of this argument, the appellant's attorney submitted a printout from the Cook County Clerk's Office depicting a Warranty Deed for the subject property to the appellant was recorded

in 1998 and no other deeds were recorded through July 29, 2009; printouts of Parcel Data Sheets depicting assessments of \$2 for the subject in 2016, 2017, 2018, 2019, and 2020; and an Affidavit of Peter Trzyna, Board President of the Park Shore Condominium Association, attesting the condominium association has owned the subject since May 1998 and the subject was for the exclusive use by management and residents of the condominium association during 2021.

Based on this evidence the appellant requested the subject's assessment be reduced to \$2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$499. The subject property has a land assessment of \$1 and an improvement assessment of \$498.

In support of its contention of the correct assessment the board of review submitted copies of a Trustee's Deed conveying the subject to the appellant; and the Amended and Restated Declaration of Condominium Ownership and of Easements, Restrictions, Covenants, and By-Laws for The Parkshore Condominium Association recorded June 4, 2021, which identifies the subject property as a "Commercial Unit" that is considered to be one of the units within the condominium but does not provide for any ownership interest in the common elements of the condominium for the subject property. The board of review also submitted a 2022 Tax Map relating to the subject condominium.

The board of review argued the subject is identified as a unit both in the deed and amended declaration, and accordingly, cannot be common area. The board of review submitted a copy of an appellate court decision relating to a parking condominium that was operated by a third-party selling parking spaces to the public and determined not to be common area under Section 10-35. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant's argument is based on a contention of law regarding the interpretation and application of section 10-35 of the Property Tax Code (35 ILCS 200/10-35). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

This appeal involves the application of a preferential common area assessment under Section 10-35 of the Property Tax Code to the subject property. With respect to real property taxation of condominium common areas, the Board finds Section 10 of the Condominium Property Act (765 ILCS 605/10) is applicable and provides in relevant part:

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. The balance of the value of the property shall be assessed to the

condominium unit owners. In counties containing 1,000,000 or more inhabitants, any person desiring to establish or to reestablish an assessment of \$1.00 under this Section shall make application therefor and be subject to the provisions of Section 10-35 of the Property Tax Code.

Section 10-35(a) of the Property Tax Code provides in relevant part:

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.

Section 10-35(c) of the Property Tax Code further provides:

(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. The notice shall be sent by certified mail, return receipt requested, and shall include the name and address of the taxpayer, the legal description of the property, and the permanent index number of the property where such number exists. If the failure to give such notification results in the assessor continuing to assess the property at \$1 in subsequent years in error, the property shall be considered omitted property under Section 9-265. Nothing in this Section shall be construed to limit the assessor's authority to annually revise assessments subject to this Section under the procedures of Section 9-85.

Based on this authority, the Board finds the preferential assessment under Section 10-35 is limited to common areas that are used for recreation or other similar residential use. The Board finds the appellant presented evidence of continuous ownership of the subject by the appellant since 1998, which was not refuted by the board of review. However, the Board finds the appellant has not presented any evidence of the use of the subject parcel for recreational or other similar residential purposes as required by Section 10-35. The Affidavit submitted by the appellant asserted only an exclusive non-specified use by management and the residents (during 2021 rather than the tax year at issue in this appeal). To the contrary, the board of review submitted a copy of the amended condominium declaration, suggesting the subject property has a commercial use. The Board finds the appellant has not demonstrated that the subject property meets the requirements of "common area" as defined in Section 10-35.

Based on this limited record, the Board finds the subject is not entitled to a preferential assessment under Section 10-35 of the Property Tax Code and a reduction in the subject's assessment is not justified.

The Property Tax Appeal Board finds that the subject unit is classified as a commercial unit and is therefore not used for residential purposes. The subject unit, as part of the total units, is, in fact, a recorded commercial unit that is designated, intended and used for independent use. The subject unit is a legal unit of record insofar as it was recorded and identified with a specific legal description and covenants that designate the unit for independent use. In order to create a common area it would be necessary for the association to convey and record the subject into common area status. As neither the declaration nor the bylaws of the association have been amended to distribute the value of the subject unit to the other units within the association, the Board finds that the subject unit does not meet the above requirements for the definition of "common area" and thus does not qualify for a \$1.00 common area assessment. Based on the evidence contained the record, no reduction 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 17, 2025



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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