



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

APPELLANT: Buena Vista Condo Association  
DOCKET NO.: 22-58167.001-R-1 through 22-58167.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Buena Vista Condo Association, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-58167.001-R-1	14-17-404-061-1042	700	3,299	\$3,999
22-58167.002-R-1	14-17-404-061-1043	700	3,299	\$3,999

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 two parking spaces in a residential condominium development. The property is in Chicago, Lakeview Township, Cook County. The development property is a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argues a contention of law as the basis of the appeal. In support of this argument the appellant, Buena Vista Condo Association, submitted a brief stating that subject consists of two parking spaces owned and used by Buena Vista Condominium Association, created by a deed recorded in 2006 and used for residential purposes pursuant to the terms of the Condominium Declaration. The subject is a "common area" of the condominium development as it is used by the Association for the unit owners' beneficial use and enjoyment. As such, according to the provisions of the Illinois Condominium Property Act, the subject common area should be assessed at no more than \$1.00 Citing 765 ILCS 605/10.

The Act provides, in pertinent 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 rights by easement, covenant, deed or other interest of the owners of one or more condominium properties and used exclusively by the unit 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..." 765 ILCS 605/10.

The appellant submitted the warranty deed showing the subject units, along with two other units, are owned by the Buena Vista Condominium Association.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,998. The subject's assessment reflects a market value of \$79,980 including land, when applying the assessments 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 an attachment arguing that "unlike common area defined in the "condo dec", the subject units are deeded to the association and can be sold at any time. Subject is owned by the association, but it is NOT accessible for recreational use.", citing 35 ILCS 200/10- 35(a). Based on this evidence the board of review requested confirmation of the subject's assessment.

The matter proceeded to hearing on February 25, 2026, at 9:00 am after being rescheduled by agreement of all parties from February 5, 2026. The appellant argued there are two prongs of the common area statute allowing for the assessment to be \$2 a parking space. The appellant argued it acquired the two subject parking spaces through deed on 28 August 2006 and that copies of those deeds were submitted as part of the record to show ownership, satisfying the first prong of the common area requirement. The appellant then argued that the second prong was fulfilled by the use of the subject property as the on-site management office uses the parking spaces. The appellant contended that the board of review's argument that a common area cannot have its own parcel number was not in section 35 ILCS 200/10- 35(a) cited by the board of review. The appellant conceded that the subject parking spaces do have their own associated parcel numbers, but that fact does not invalidate the common area request. The appellant did not call any witnesses to testify regarding these arguments.

The board of review argued that pursuant to 35 ILCS 200/10- 35(a) only common areas of a planned development used for recreational or similar purposes are eligible for the favorable assessment. The board of review argued that the Illinois Supreme Court has addressed the issue of whether a parking lot can be classified as being used for recreational purposes in Rexroad v. City of Springfield, 207 Ill.2d 33, 277 Ill.Dec. 674, 796 N.E.2d 1040 (2003). The board submitted in Rexroad court considered the character of the property in question, not the activity performed at any given time, and determined the character of the parking lot was not recreational and accordingly the board of review determined that the subject's parking spaces are not used for

recreational nor similar residential purposes and not entitled to common area treatment. Therefore, as no reduction was granted in that case, the board of review requested that a similar decision be made here.

### **Conclusion of Law**

The appellant contends contention of law argument. 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. Property Tax Appeal Board (PTAB) Rule §1910.69(a) states "...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." 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.

The Property Tax Code states:

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 together 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. . . . 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(a).

The argument of this appeal is that subject property is two parking spaces used by on-site building management for the benefit of residents and therefore entitled to a common use special assessment. The subject property is identified under separate parcel numbers and owned by the association since title was transferred by deed in 2006.

The code further states:

(b) In counties with 3,000,000 or more inhabitants, any person desiring to establish or to reestablish an assessment of \$1 for any parcel on grounds of common area status under this Section shall submit an application for the assessment to the assessor. The application shall be submitted at the time within which other applications for revisions of assessment may be made under Section 14-35 by taxpayers in the township where the parcel is located and shall be in the form and accompanied by documentation, as the assessor may require.

(d) No objection shall be made to the denial of an assessment of \$1 under this Section in any court except under Sections 21-175<sup>1</sup> and 23-5<sup>2</sup>. No person may object to or otherwise challenge the failure of any parcel to receive an assessment of \$1 under this Section in any proceeding in any court unless an application for the \$1 assessment was made under subsections (b)... of this Section. 35 ILCS 200/10-35

The Board finds no evidence that the property is used for recreational purposes or that the appellant submitted an application to the assessor for this special assessment. In addition, the appellant failed to submit any evidence that details the historical use of the subject property as a common area enjoying a special assessment. The evidence does not include any documentation acknowledging the county assessor's established requirements for filing for common area, nor was a witness brought forth to testify as to such. There is also no evidence as to why the subject property was not approved for common area consideration at the assessor's level if such an application was made. Based on the evidence the Board finds a reduction in the subject's assessment is not allowed on this basis.

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<sup>1</sup> (35 ILCS 200/21-175)

Sec. 21-175. Proceedings by court. Defenses to the entry of judgment against properties included in the delinquent list shall be entertained by the court only when: (a) the defense includes a writing specifying the particular grounds for the objection; and (b) except as otherwise provided in Sections 14-15, 14-25, 23-5, and 23-25, the taxes to which objection is made are paid under protest under Section 23-5 and a tax objection complaint is filed under Section 23-10.

<sup>2</sup> (35 ILCS 200/23-5) Payment under protest. Beginning with the 1994 tax year in counties with 3,000,000 or more inhabitants, and beginning with the 1995 tax year in all other counties, if any person desires to object to all or any part of a property tax for any year, for any reason other than that the property is exempt from taxation, he or she shall pay all of the tax due within 60 days from the first penalty date of the final installment of taxes for that year. Whenever taxes are paid in compliance with this Section and a tax objection complaint is filed in compliance with Section 23-10, 100% of the taxes shall be deemed paid under protest without the filing of a separate letter of protest with the county collector.

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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