



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

APPELLANT: Twelve Oaks Condominiums at Elk Grove CA
DOCKET NO.: 23-29039.001-R-1 through 23-29039.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Twelve Oaks Condominiums at Elk Grove CA, 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
23-29039.001-R-1	08-27-102-125-1037	1	1	\$2
23-29039.002-R-1	08-27-102-125-1074	1	1	\$2
23-29039.003-R-1	08-27-102-125-1160	1	1	\$2
23-29039.004-R-1	08-27-102-125-1222	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 2023 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 four residential condominium units located within the Twelve Oaks Condominium Association. The units are located in Elk Grove 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. The appellant's counsel argued the subject condominium units were each entitled to a \$1.00 assessment as required by 35 ILCS 200/10-35 of the Illinois Property Tax Code and the Illinois Condominium Property Act 765 ILCS 605/10, which state in part:

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 \$1.00 per year.

765 ILCS 605/10

In support of this claim, the appellant's attorney submitted the subject's condominium declaration, photos of the subject units, and an affidavit from the board of directors of the condominium association testifying that the subject units are owned by the association and units are used as common area laundry rooms.

The board of review submitted its Notes on Appeal and listed the subject's total assessment of \$13,554. The subject's assessment reflects a market value of \$135,540, land included, when using the 2023 level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The board of review submitted a condominium sales analysis. It did not specifically address the appellant's contention that the subject units should be assessed as common areas.

Conclusion of Law

The appellant contends the subject units are entitled to \$1 common area assessments. When a contention of law is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that, based on Section 10-35(a), the common areas of any type of residential real property development can be assessed at \$1.00, if they conform to the definition and requirements of a common area as defined in the statutes. The Condominium Property Act 765 ILCS 605/10, contains the following definitions:

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 therefore and be subject to the provisions of Section 10-35 of the Property Tax Code.

The Board finds that the appellant's photos, condominium declaration, and affidavit indicate each of the subject units meet all the above requirements and the definition of "common area" and thus each qualify for \$1.00 common area assessments. The Board finds the board of review did not submit evidence to refute the appellant's contention that the subject units are common area units. 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Twelve Oaks Condominiums at Elk Grove CA, by attorney:
Joshua Weinstein
Kovitz Shifrin Nesbit
One Overlook Point
Suite 590
Lincolnshire, IL 60069

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602