



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

APPELLANT: University Station Condominium Assoc.
DOCKET NO.: 23-43222.001-R-1
PARCEL NO.: 17-20-128-027-0000

The parties of record before the Property Tax Appeal Board are University Station Condominium Assoc., 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:

LAND: \$0
IMPR.: \$1
TOTAL: \$1

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 a gym or workout center of a condominium dwelling. The property has a 45,907 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 5-97 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends contention of law as the basis of the appeal. In support of this argument the appellant argued that his area should be classified as a common area, which per Illinois law, would be taxed at \$1.00 per year according to the Illinois Property Tax Code.

Specifically, the appellant cites Section 10-35 of the Property Tax Code provides that, "in order for parcels to be listed for assessment purposes at \$1.00 per year, they must be a common area which meets three specific standards: (1) the property must be residential property which is part

of a development; (2) the property must be individually owned; and (3) the ownership of the property must include the right, by easement, covenant, deed or other interest in property, to the use of the common area for recreational or similar residential purposes. Furthermore, the Property Tax Code specifically provides that property is used as a 'common area or areas' 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 appellant further stated in its brief that, “despite the fact that the Declaration’s legal description does or should include the legal description of the subject parcel in it by virtue of the various Amendments to the Declaration that have been recorded, even if the subject parcel’s legal description was not included in the legal description contained in the Declaration or one of the various amendments thereto, the subject parcel was made subject to the terms of the Declaration by virtue of the Deed, which is at a minimum, a document specifically identified in the Property Tax Code as one that is able to identify that the ownership of the subject parcel includes the right to use the common area for recreational or similar residential purposes. Such is precisely the case here.” The appellant attached the deed and condominium declaration as further support. The appellant is requesting that the gym be assessed at \$1.00 as a common area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$215. In its brief, the board of review argued that the gym constitutes a unit rather than a common area. The board argued, “the subject property is a unit under the definition as set forth in the Illinois Condominium Property Act. “Unit” means a part of the property designed and intended for any type of independent use.” (765 ILCS 605/2(d)).

The board of review refers to *Lake Point Tower Garage Association v. The Property Tax Appeal Board* 346 Ill.App.3d. 389, 1st Dist. (2004), which found that a garage would not be taxed as a common area for \$1. In this case, the court agreed and found the garage should be taxed as a unit. Here, the court cited the Condominium Property Act, 765 ILCS 605/10(a), which stated that common parts of the condominium used for recreation or other residential purposes will be taxed at \$1. *Ozuk v. River Grove Board of Education*, 281 Ill. App.3d 239, 243 (1996) defined recreation as “refreshment of strength and spirits after toil”. The court ultimately held this definition did not include a parking garage.

The Board of review also attached three Property Tax Appeal Board decisions to support its contention that the gym should be taxed as a unit. *In re Bronzeville Lofts*, 07-24095, is a decision where the Property Tax Appeal Board found parking spaces should be taxed as units. *In re Streeterville Condominium Association*, 09-33077, is a Property Tax Appeal Board decision that found living quarters for the building’s engineer should be taxed as a unit. *In re Sheridan Point Condominium Association*, 10-20984, is a Property Tax Appeal Board decision that a janitor’s closet should be taxed as a unit rather than a common area. Based on this precedent the board of review is requesting that the current assessment be confirmed.

Conclusion of Law

To start, the relevant portion of 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 Board ultimately concludes that the appellant is correct in that the gym qualifies as a common area that should be taxed at \$1.00. The Board agrees that the Property Tax Code governs and Section 10-35 of the Property Tax Code provides that, “in order for parcels to be listed for assessment purposes at \$1.00 per year, they must be a common area which meets three specific standards: (1) the property must be residential property which is part of a development; (2) the property must be individually owned; and (3) the ownership of the property must include the right, by easement, covenant, deed or other interest in property, to the use of the common area for recreational or similar residential purposes. Furthermore, the Property Tax Code specifically provides that property is used as a "common area or areas" 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.”

Caselaw and statutes cited by the board of review are either not on point or support the appellant’s position. For example, the *Lake Point Tower case* deals with a parking garage and emphasized that common areas are units that are used for “recreational” purposes, or that acts as “refreshment of spirit after toil”. A gym or fitness center meets this definition on its face. The board of review did not provide case law or statutes to argue that a gym would not mee this definition. The Property Tax Appeal Board cases cited by the board of review deal with parking spaces, an engineer’s unit, and a janitor’s unit, which clearly meet the definitions of unit rather than common area, as those areas located in a condominium building clearly do not have a recreational purpose. Therefore, the board finds the appellant is correct and the subject unit is a common area to be taxed at \$1.00 pursuant to the Illinois Property Tax Code.

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: _____

March 17, 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

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