



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

APPELLANT: MP East Umbrella Association
DOCKET NO.: 04-27107.001-R-3
PARCEL NO.: 17-22-110-112-0000

The parties of record before the Property Tax Appeal Board are MP East Umbrella Association, the appellant(s), by attorney David C. Dunkin, of Arnstein & Lehr of Chicago; and the Cook County Board of Review by Cook County Assistant State's Attorney Aaron Bilton.

Based on the facts and exhibits presented, 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: \$1
IMPR: \$0
TOTAL: \$1**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a parcel of land improved with a community center/clubhouse created for the exclusive use of homeowners in four condominium buildings and three townhome associations. The appellant argued that the assessed value is not accurate based on the Property Tax Code 35 ILCS 200/10-35.

In support of the appellant's argument, the appellant submitted a copy of a Sidwell Map of the subject; a copy of the marketing brochure for the subject property and the condominium buildings collectively called the Museum Park; a copy of a site plan for the Museum Park; a copy of the board of review's log noting the subject property was being appealed as common area; and a copy of an affidavit from the developer indicating the subject property is for the exclusive use of homeowners in the Museum Park condominium complex as well as homeowners in three townhome associations.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$308,834. This reflects a fair market value of \$1,930,212, when the Cook County

Real Property Assessment Classification Ordinance level of assessments of 16% for Class 2 properties is applied. The board also submitted a memo indicating that the appellant is arguing that a separate property identification number (PIN) is part of the private road for the condominium complex. The memo continues with a statement that the deed or condominium declaration was not provided. The subject property is classified as "2-90, residential minor improvement." As a result of its analysis, the board requested confirmation of the subject's assessment.

At the hearing, the appellant called its first witness, Mr. Gordon Cameranesi. Mr. Cameranesi testified he is the chief financial officer for the developer of the condominium complex, which includes the subject property. He the chief financial officer of all the entities involved in the development and directly employed by EDC Development.

Mr. Cameranesi stated the condominium complex was a three-phase development. He testified the Museum Park is a subsection of Central Station, which is comprised of about a dozen projects that began in 2000 and are ongoing totaling 3,000 residential units. He testified that construction on the Museum Park complex began in 2000 with Tower 1, Museum Park East, and various townhome developments; In addition, in late 2001 construction began on Tower 2, MP Tower and in 2003 Tower 3.

Mr. Cameranesi testified that as part of the amenities for these condominium buildings would be a clubhouse with a pool, chef's kitchen, party room, bar area, and an open area. He testified the construction of this clubhouse began in late 2001 and became fully complete and operational in 2004 when the pool was accessible. He did state that the residents could use the completed portions of the clubhouse in 2003. He further testified that when the clubhouse was complete, Tower 1 and Tower 2 were also complete and had use of this building, but that Tower 3 was still under construction and therefore, no users were from that building.

Mr. Cameranesi testified that residents had access to the clubhouse and all other common areas through a key fob. He stated when occupancy began on Tower 3 the residents were given access to the clubhouse at the time of closing. Mr. Cameranesi testified that no other fees were required by the residents for the use of the clubhouse.

As to the Museum Park East Umbrella Association, Mr. Cameranesi testified that the primary purpose of the umbrella association is to operate the clubhouse and that residents from all three buildings, Towers 1, 2, and 3, were members of the association. He testified that a small number of the townhome associations have an option to pay an annual fee license to use the clubhouse, but that the clubhouse was not available to the general public in any way.

Mr. Cameranesi testified he read the master condominium declaration and that this declaration includes statements giving

use and access of the clubhouse to Tower 1, Tower 2, and Tower 3. He testified that the master declaration was recorded in April 2002. He further testified that he read the declarations for each individual tower and that these declarations make reference to the unrestricted use of the clubhouse. Mr. Cameranesi testified that the clubhouse parcel was conveyed by the developer to the umbrella association in January 2006 after the majority of the closings for the final phase of construction were complete.

In response to questions, Mr. Cameranesi testified that no other buildings within the larger Central Station complex have access to the clubhouse nor can they purchase a license for use of the clubhouse as the townhomes can.

On redirect, Mr. Cameranesi reviewed several documents and testified that the ownership of the subject property submitted a request to the county assessor and then the county board of review requesting that the subject property be assessed as common land under the property tax code.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is 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 facts of this appeal show that the subject property is a community center/clubhouse built for the exclusive use of residents in three condominium buildings and a limited number of townhome associations. The statute allows for the subject property to be identified under a separate PIN and owned by one individual; in this instance it was owned by the developer until title was transferred to the umbrella association. The testimony shows that the master condominium declaration as well as each individual declaration includes references to the subject property and its exclusive use.

The code further states:

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. 35 ILCS 200/10-35(b).

The witness testified that application for common area was submitted to the county assessor as well as the board of review. In addition, the appellant's evidence includes a copy of a document from the board of review indicating the subject's appeal was based on common area. The board of review's evidence does not include any documentation indicating the county assessor's established requirements for filing for common area nor was a witness brought forth to testify as to such. The board also did not present any evidence as to why subject property was not approved for common area to the assessor's level. Moreover, the evidence submitted by the board of review is an unsigned, undated memo of three paragraphs stating the appellant claims the subject is a private road/driveway for the complex. The memo asks for a condo declaration or a deed, but does not state that these documents are requirements of the county assessor to qualify for common area.

Based on this analysis, the PTAB finds that the subject property meets the definition of common area as stated in the Property Tax Code and that the appellant properly applied for application of a common area assessment. Therefore, the PTAB finds that a reduction in the subject properties assessment is 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.



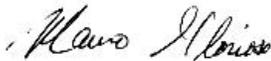
Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

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: September 28, 2009



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 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 the subsequent year 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.

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.