



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

APPELLANT: James Bult
DOCKET NO.: 21-27393.001-R-1
PARCEL NO.: 30-06-108-017-0000

The parties of record before the Property Tax Appeal Board are James Bult, the appellant, by William I. Sandrick, attorney-at-law of the Sandrick Law Firm, LLC in Homewood, 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: \$2,112
IMPR.: \$0
TOTAL: \$2,112

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 2021 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 vacant site with 5,280 square feet of land area located in Burnham, Thornton Township, Cook County.

The appellant raised a contention of law asserting the subject property is a vacant site, that the improvement assessment be removed, and the subject be reclassified as class 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance. The appellant's counsel submitted a written statement explaining the owner of the subject property demolished and removed the improvement on the property on January 21, 2020, leaving a vacant site. The appellant submitted a photograph of the subject property depicting a one-story frame dwelling on the property prior to demolition. The appellant also submitted four photographs of the subject property taken after the demolition depicting a vacant site. Three of the photographs have dates of September 11, 2020; August 18, 2021; and September 2021, respectively, all portraying a

vacant site. Furthermore, the appellant submitted an aerial photograph of the subject property showing a vacant site. The appellant also submitted an affidavit from David Rock, asserting he is an authorized agent of the property and verified the demolition of the building on the site was completed on January 21, 2020. Additionally, counsel explained there were no invoices associated with the removal of the home as the demolition was done “in house”, which was supported by copy of an email from David Rock explaining the city of Burnham has allowed the demolition of the property without a permit.

The appellant submitted a copy of the final decision issued by board of review depicting a total assessment for the subject of \$5,189. The appellant indicated on the petition the subject property had a land assessment of \$2,112 and an improvement assessment of \$3,077.

Based on this evidence the appellant requested that the improvement assessment on the subject parcel be removed and the subject be classified as class 1-00 vacant land as provided by the Cook County Real Property Assessment Classification Ordinance with a land assessment of \$2,112.

The board of review submitted its "Board of Review Notes on Appeal" for an adjacent parcel identified by parcel number (PIN) 30-06-108-018-0000 having a total assessment of \$9,564. The board of review completed the Comparable Sales/Assessment Equity Grid Analysis for PIN 30-06-108-018-0000 and four equity comparables. The board of described the improvement on PIN 30-06-108-018-0000 as being a 60-year-old multi-level dwelling of frame exterior construction with 1,300 square feet of living area with features that included a partial basement with a recreation room, 1½ bathrooms, and a 2-car garage. This PIN had an improvement assessment of \$7,452 or \$5.73 per square foot of living area. The board of review provided four equity comparables improved with multi-level homes with improvement assessments ranging from \$7,702 to \$8,070 or from \$6.11 to \$6.70 per square foot of living area.

The board of review stated on the “Notes on Appeal”:

PRORATED Equity (2nd PIN 30-06-108-017 – Class 2-41 (13929 S Saginaw Ave. Burnham ... recent demo)/Combined MV’s = \$116,760/All comps located within ¼ mile of subject.) The building AV per square foot for all comps are higher than the subject, which supports the 2021 AV as equitable. . . .

The board of review submission also included an aerial photograph of the subject property as well as a copy of a photograph of the subject site depicting the subject property as being a vacant parcel.

Conclusion of Law

The appellant raised a contention of law asserting that the subject property should be assessed as a vacant site as the improvement on the property has been removed. When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted a written statement, photographs of the subject, an aerial photograph depicting the subject, and an affidavit supporting the argument the improvement on the subject property had been demolished and removed on January 21, 2020, and the property was a vacant site as of the January 1, 2021, lien date. The board of review did not refute this argument and also submitted a copy of an aerial photograph depicting the subject parcel and a copy of a photograph showing the subject site as vacant. Additionally, the board of review provided a written statement identifying the subject PIN as being a recent demolition. The Board further finds the equity analysis presented by the board of review for PIN 30-06-108-018-0000 did not address the appellant's argument concerning the demolition of the improvements on the subject property or the fact the subject was vacant as of the assessment date at issue.

Based on this record the Board finds the subject property was a vacant site as of the assessment date at issue and a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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

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

APPELLANT

James Bult, by attorney:
William I. Sandrick
Sandrick Law Firm, LLC
1005 W. 175th Street
Homewood, IL 60430

COUNTY

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