



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

APPELLANT: EA5, LLC  
DOCKET NO.: 21-28928.001-R-1  
PARCEL NO.: 29-27-105-012-0000

The parties of record before the Property Tax Appeal Board are EA5, LLC, the appellant(s), by attorney William I. Sandrick, of 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:** \$3,715  
**IMPR.:** \$1  
**TOTAL:** \$3,716

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 appellant states subject property consists of a land parcel that previously contained a single-family home demolished in August 2020. There was no improvement on the subject property for all of 2021. The board of review's evidence indicates the subject parcel contains a residential dwelling. The property is located in Thornton Township, Cook County.

The appellant contends there is no house on the subject parcel. The previous house was demolished in August 2020 and there was no house located on the subject parcel for all of 2021. In support of this argument the appellant submitted demolition photos, receipts showing payment was made for the demolition of the house, and demolition permits.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,856, or a market value of \$118,560 when using the Cook

County assessment ratio of 10% for residential properties. The subject's improvement assessment is \$8,142. The board of review did not submit additional information.

At hearing, the appellant stated the home was damaged by a car in 2018. There was no house on the subject property for all of 2021. The board of review stated the previous car damage was irrelevant to the 2021 lien year at hand. The board of review's representative stated the house was not demolished due to a fire, flood, or casualty. Instead, the owner demolished the house and therefore is not entitled to an assessment reduction.

### **Conclusion of Law**

The appellant contends there is no house located on the subject parcel. The Board agrees based on the testimony and evidence in the record. The Board finds the appellant met his burden of proof and a reduction in the subject's assessment is warranted.

The Board finds there was no house on the subject parcel in 2021. Based on this evidence 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:

May 20, 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

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COUNTY

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