



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

APPELLANT: ZAP Properties, LLC
DOCKET NO.: 21-54065.001-R-1
PARCEL NO.: 10-18-205-055-0000

The parties of record before the Property Tax Appeal Board are ZAP Properties, LLC, the appellant, 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: \$38,716
IMPR.: \$0
TOTAL: \$38,716

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 subject property consists of a 48,395 square foot parcel of land and is located in Morton Grove, Niles Township, Cook County. The subject property is classified in part as a class 2-04 property and in part as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the residence at 6729 Beckwith Rd. was demolished prior to the January 1, 2021 assessment date. The appellant further contended that, as vacant land, the subject property should be re-classified as a class 1-00 Vacant Land property under the Cook County Real Property Assessment Classification Ordinance. The appellant did not challenge the subject's land assessment.

In support of this contention, the appellant submitted a copy of a letter from Morton Grove Fire Department Chief Rodgers confirming the appellant's permission to use improvements at 6729 & 6733 Beckwith Rd. for fire department training exercises on August 19, 2019 and September 5, 2013 [sic], which would likely render the improvements uninhabitable, and confirming the appellant's responsibility for demolition. The appellant also submitted copies of a Demolition Application dated July 10, 2019 for a 2-story home with 2,748 square feet of living area located at 6729 Beckwith Rd., identifying the appellant as the owner and KBZ, Inc. as the contractor; a Village of Morton Grove permit for demolition dated August 21, 2019 for improvements located at 6733 Beckwith Rd.; and a Cook County Department of Environment & Sustainability Permit for demolition issued on August 23, 2019 for the subject improvements located at 6729-6733 Beckwith Rd. The appellant asserted in the brief that the utilities to the subject property were terminated as demonstrated by copies of a ComEd demolition letter dated September 30, 2019 for property at 6729 Beckwith Rd. Unit R and a Nicor Gas service termination letter dated October 17, 2019 for property at 6729 Beckwith Rd.

In the brief, the appellant contended the subject improvements were demolished pursuant to a Demolition Contract dated October 13, 2019, a copy of which was submitted, between the appellant and LDR Development for the demolition of three homes, one inground swimming pool, one garage, and one shed at 6729-6733 Beckwith Ave.

The appellant contended in the brief that the improvements were demolished. The appellant submitted copies of an email dated November 29, 2019 from LDR Development to the appellant stating that all of the homes at the subject property had been demolished but removal of the concrete foundations was delayed by rain; an email from the Village of Morton Grove to LDR Development and the appellant granting an extension of time to December 6, 2019 to remove the concrete; and an email dated December 6, 2019 from LDR Development to the Village of Morton Grove, with photographs, confirming demolition was complete and indicating the site would be developed.

The appellant also submitted copies of a Permit Inspection Report dated November 9, 2020 indicating a final inspection was completed and approved at 6733 Beckwith Rd.; and a letter from the Village of Morton Grove dated October 5, 2022 indicating the same.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to a zero assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,289. The subject property has an improvement assessment of \$26,573 or \$6.74 per square foot of living area based on a combined total living area of 3,941 square feet.

In support of its contention of the correct assessment, the board of review contended the subject is improved with multiple dwellings. The board of review submitted printouts describing two improvements on the subject property. Improvement #1 is a 1-story, class 2-05 home of frame exterior construction with 1,193 square feet of living area that is approximately 85 years old and features a slab foundation. Improvement #2 is a 2-story, class 2-04 homes of frame exterior construction with 2,748 square feet of living area that is approximately 70 years old and features

a basement, a fireplace, and a 2-car garage. For the 2021 tax year, Improvement #1 has an improvement assessment of \$11,610 and Improvement #2 has an improvement assessment of \$14,963, totaling \$26,573. One printout depicts the historical assessment of the subject, indicating the subject's improvement assessment was reduced by the board of review to \$33,827 from \$48,686 for the 2019 tax year and reduced by the board of review to \$2,657 from \$26,573 for the 2020 tax year. The board of review asserted the subject property was not treated as vacant for the 2021 tax year because construction began in late 2020.

The board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story, class 2-04 homes ranging in size from 3,020 to 3,753 square feet of living area with varying degrees of similarity to the subject in other features. The comparables have improvement assessments ranging from \$24,069 to \$30,005 or from \$7.32 to \$9.43 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant's argument is based on a contention of law regarding the interpretation and application of the classification of the subject property under the Cook County Real Property Assessment Classification Ordinance. The standard of proof on a contention of law 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 Board finds the improvements at the subject property were demolished in early December 2019, as demonstrated by the evidence submitted by the appellant, which included photographs, correspondence confirming the demolition, and inspection and approval by village authorities. The Board further finds this demolition was complete on or about December 6, 2019. The board of review did not dispute that the subject improvements were demolished as contended by the appellant but rather argued construction of new improvements began in late 2020 so the subject was not vacant land as of the assessment date. However, the Board finds the board of review presented no evidence of any new structures at the subject property. The Board finds the evidence submitted by the board of review to support the subject's 2021 tax year improvement assessment depicts improvement assessment amounts for two demolished homes rather than improvement assessments for any new structures.

Based on this limited record, the Board finds the subject property was vacant land as of the assessment date. Accordingly, the Board finds a change in the subject's classification code to 1-00 Vacant Land and a reduction in the subject's improvement assessment to zero is justified commensurate with the appellant's request.

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: _____

April 15, 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

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