



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

APPELLANT: William Erfurt  
DOCKET NO.: 15-00576.001-R-1  
PARCEL NO.: 21-14-13-220-001-0000

The parties of record before the Property Tax Appeal Board are William Erfurt, the appellant, by attorney Michael Griffin in Chicago; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Will County Board of Review** is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,503  
**IMPR.:** \$25,856  
**TOTAL:** \$30,359

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 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 is improved with a split-level style single family dwelling of frame construction with 2,144 square feet of total living area. The dwelling was constructed in 1970. Features of the home include a finished lower level, central air conditioning, and an attached garage with 528 square feet of building area. The property is located in University Park, Monee Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with split-level style single family dwellings of frame construction that were reported to range in size from 2,080 to 2,918 square feet of total living area. The dwellings were constructed in 1970 and 1975. The appellant described each of the comparables as having a finished lower level, central air conditioning, and a garage ranging in size from 270 to 484 square feet of building area. Two of the comparables each have one fireplace. The comparables

have improvement assessments ranging from \$24,452 to \$33,409 or from \$11.44 to \$11.76 per square foot of total living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$24,854 or \$11.59 per square foot of total living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,359. The subject property has an improvement assessment of \$25,856 or \$12.06 per square foot of total living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables identified by the township assessor that were improved with one split-level style dwelling and two, part split-level and part one-story dwellings that have either 2,135 or 2,144 square feet of total living area. The dwellings were constructed from 1970 to 1975. Each comparable has a lower level with finished area, central air conditioning, and a garage ranging in size from 360 to 505 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$25,256 to \$26,678 or from \$12.06 to \$12.50 per square foot of total living area.

The board of review also provided copies of the property record cards of the appellant's comparables and a grid analysis of the appellant's comparables. The evidence provided by the board of review indicated that appellant's comparable #3 has 2,152 square feet of total living area with an improvement assessment of \$27,550 or \$12.80 per square foot of total living area.

The board of review requested that no change be made to the assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven comparables submitted by the parties to support their respective positions. These properties were similar to the subject in location, style, age and features. With respect to appellant's comparable #3, the Board finds the best evidence of the description was provided by the board of review, which was a copy of the property record card, describing the property as having 2,152 square feet of total living area and not 2,349 square feet of total living area as reported by the appellant. These comparables have improvement assessments that range from \$11.44 to \$12.80 per square foot of living area. The subject's improvement assessment of \$12.06 per square foot of total living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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

Acting 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: November 21, 2017



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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