



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

APPELLANT: William Erfurt-BCT Properties  
DOCKET NO.: 15-00583.001-R-1  
PARCEL NO.: 21-14-13-207-005-0000

The parties of record before the Property Tax Appeal Board are William Erfurt-BCT Properties, the appellant, by Michael Griffin, Attorney at Law, 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.:** \$24,403  
**TOTAL:** \$28,906

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 consists of a split-level dwelling of frame construction with 1,788 square feet of living area. The dwelling was constructed in 1975. Features of the home include a basement/lower level with finished area, central air conditioning and a 360 square foot garage. The property has a 7,199 square foot site and is located in University Park, Monee Township, Will County.

The appellant contends assessment inequity as the basis of the appeal.<sup>1</sup> In support of the inequity argument, the appellant submitted information on four equity comparables in the Section V grid analysis of the appeal petition. The comparables were located within .4 of a mile of the subject property and consist of split-level dwellings that were between 9 and 43 years old. The homes

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<sup>1</sup> The appellant also partially completed Section IV – Recent Sale Data depicting that the subject property was purchased in June 2014 for a price of \$28,000 from U.S. Bank, N.A., as a foreclosure sale.

range in size from 1,770 to 2,240 square feet of living area with finished basement/lower levels, central air conditioning and garages ranging in size from 360 to 550 square feet of building area. One of the comparables also has a fireplace. The comparables have improvement assessments ranging from \$22,709 to \$27,212 or from \$12.15 to \$13.39 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$22,918 or \$12.82 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,906. The subject property has an improvement assessment of \$24,403 or \$13.65 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data gathered by Sandra Heard, Monee Township Assessor. The assessor acknowledged that the appellant's comparables were in the subject's neighborhood and of similar style as the subject. The assessor contended that the subject's assessment was equitable in light of these comparables "when making adjustments for the age differences, and other features."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables. The comparables consist of split-level dwellings that were built in 1970 or 1975. The homes contain either 1,784 or 1,788 square feet of living area with finished basement/lower levels, central air conditioning and 360 square foot garages. The comparables have improvement assessments ranging from \$25,614 to \$27,485 or from \$14.33 to \$15.41 per square foot of living area.<sup>2</sup>

Based on this evidence and argument, the board of review requested confirmation of the subject's 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to its reported age of 9 years old as compared to the subject's age of 41 years old. The Board has also given reduced weight to appellant's comparable #3 due to its larger

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<sup>2</sup> The improvement assessments per square foot of the subject and comparables were misstated in the board of review's grid analysis.

dwelling size of 2,240 square feet of living area as compared to the subject's living area of 1,788 square feet of living area.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #4 along with the board of review comparables. These comparables had improvement assessments that ranged from \$22,709 to \$27,485 or from \$12.83 to \$15.41 per square foot of living area. The subject's improvement assessment of \$24,403 or \$13.65 per square foot of living area falls within the range established by the best 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: December 19, 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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