



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

APPELLANT: William Erfurt – BCT Properties, LLC
DOCKET NO.: 15-00584.001-R-1
PARCEL NO.: 21-14-13-107-062-0000

The parties of record before the Property Tax Appeal Board are William Erfurt – BCT Properties, LLC, 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: \$1,549
IMPR.: \$0
TOTAL: \$1,549

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 vacant land consisting of a 10,890 square foot site. The property is located in University Park, Monee Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located from .8 of a mile to 1.4-miles from the subject property. The comparables consist of vacant parcels that range in size from 195,584 to 924,343 square feet of land area. The comparables have land assessments ranging from \$4,106 to \$26,969 or from \$0.01 to \$0.12 per square foot of land area.

Based on this evidence, the appellant requested a land assessment of \$523 or \$0.05 per square foot of land area for the subject parcel.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,549. The subject property has a land assessment of \$1,549 or \$0.14 per square foot of land area.

In response to the appellant's evidence, the board of review submitted a memorandum and data gathered by the Monee Township Assessor, Sandra Heard. The assessor contended that the equity comparables presented by the appellant "are far too large to be used in comparison to the subject with 10,890 square feet."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four improved equity comparables. The assessor presented comparables from the subject's Southwest Townhomes neighborhood "to ensure equity between similar properties." Each of the comparable parcels is improved with a part two-story and part one-story townhome that was built in 1973 or 1974. The parcels range in size from 2,382 to 3,341 square feet of land area. Each parcel has a land assessment of \$1,549 or from \$0.46 to \$0.65 per square foot of land area. The assessor in the memorandum acknowledged that the comparables were 1/3 the size of the subject, "however, the land assessment is the same for all comps 1-4 and for the subject which is \$1,549 for 2015."

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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables presented by both parties were dissimilar to the subject. The appellant's comparables, while vacant land parcels, were all massively larger than the subject parcel and were distant from the subject in location. The comparables presented by the board of review were each parcels that have been improved with townhomes rather than vacant land, were more similar in location and were each substantially smaller than the subject parcel.

The comparables presented by both parties had land assessments that ranged from \$0.01 to \$0.65 per square foot of land area. Arguably, the most similar comparables to the subject are those presented by the board of review due to location and closer similarity in size to the subject parcel. The subject's land assessment of \$0.14 per square foot of land area falls within the range established by all of the comparables in this record which appears to be logical in that the subject's land size falls between both parties' suggested comparables. Based on this record the

Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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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