



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

APPELLANT: William Erfurt  
DOCKET NO.: 15-00586.001-R-1  
PARCEL NO.: 21-14-13-302-003-0000

The parties of record before the Property Tax Appeal Board are William Erfurt, 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:** \$5,831  
**IMPR.:** \$31,383  
**TOTAL:** \$37,214

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 part split-level and part one-story dwelling of frame construction with 2,092 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement/lower level with finished area, central air conditioning, a fireplace and a 448 square foot garage. The property has an 8,018 square foot site and is located in University Park, Monee Township, Will County.

The appellant contends assessment inequity as the basis of the appeal disputing the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant's counsel submitted three sets of grid analyses with

information on a total of eight equity comparables since the first two sets of comparable properties were identical to one another.

The comparables are each located on Blackhawk Drive like the subject and consist of either split-level or part split-level and part one-story dwellings of frame or frame and brick exterior construction. The homes were built between 1965 and 2002 and range in size from 1,694 to 2,386 square feet of living area with basements/lower levels with finished area, one of which has a walkout feature. Each home has central air conditioning and six of the homes each have a fireplace. The comparables also each feature a garage. The comparables have improvement assessments ranging from \$22,128 to \$37,115 or from \$12.50 to \$15.91 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$26,192 or \$12.52 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 \$37,214. The subject property has an improvement assessment of \$31,383 or \$15.00 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by Sandra Heard, Monee Township Assessor. The assessor noted that the subject property is located in the Reigel Farm neighborhood. The assessor further reported that the subject property was most recently sold for the assessment date of January 1, 2015, which is at issue in this appeal, on May 21, 2014 for \$53,000 although this was a sale by a financial institution and was not advertised (see Exhibit 1 – copy of the PTAX-203 Illinois Real Estate Transfer Declaration for the transaction). Next, the assessor noted that the subject property sold again on January 1, 2016 for \$150,000 (see Exhibit 3) and based on this subsequent sale, the assessor questioned the standing of the appellant to pursue an assessment appeal for tax year 2015.<sup>1</sup>

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables located in the Reigel Farm neighborhood, one of which was presented by the appellant's evidence although the parties differed on the improvement assessment that was reported for this common comparable. These four comparables consist of part split-level and part one-story dwellings of frame exterior construction. The homes were built between 1995 and 1999 and range in size from 1,627 to 2,309 square feet of living area with basements/lower levels with finished area. Each home has central air conditioning and three of the homes each have a fireplace. The comparables also each feature a garage. The comparables have improvement assessments ranging from \$29,558 to \$33,310 or from \$14.43 to \$18.17 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> The Property Tax Appeal Board finds that Will County Board of Review did not object to jurisdiction in accordance with the Board's procedural rules (see 86 Ill.Admin.Code §1910.40(b)). Moreover, the Board as set forth above finds that the appellant timely filed a tax year 2015 assessment appeal for a tax year when the appellant owned the subject property.

### **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 11 equity comparables to support their respective positions before the Property Tax Appeal Board with one common property presented by both parties. The Board has given reduced weight to five of the appellant's eight comparables due to their significantly older age having been built between 1965 and 1975 as compared the subject's date of construction of 1998. The Board has also given reduced weight to board of review comparable #3 due to its smaller dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 presented in the third grid analysis along with board of review comparables #1, #2 and #4, where appellant's comparable #4 and board of review comparable #1 are the same property. These comparables had improvement assessments that ranged from \$31,333 to \$39,141 or from \$14.43 to \$15.91 per square foot of living area. The subject's improvement assessment of \$31,383 or \$15.00 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: January 16, 2018



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

William Erfurt, by attorney:  
Michael Griffin  
Attorney at Law  
PO Box 101082  
Chicago, IL 60610

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432