



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

APPELLANT: William Erfurt
DOCKET NO.: 15-00587.001-R-1
PARCEL NO.: 21-14-13-112-027-0000

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: \$1,453
IMPR.: \$9,926
TOTAL: \$11,379

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 two-story townhouse of frame construction with 1,091 square feet of living area. The dwelling was constructed in 1970. Features of the townhome include a concrete slab foundation and central air conditioning. The property has a 1,233 square foot site and 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 on the same street as the subject property.¹ The comparables consist of two-story townhouses. Each comparable is of frame exterior construction, the dwellings were built in 1970 and contain either 888 or 1,246 square feet of living area. Each comparable has a concrete slab foundation and

¹ In a subsequent filing, the appellant set forth four different comparable properties, but also misstated the improvement assessment of the subject property and misstated the per-square-foot improvement assessment of the subject. The Property Tax Appeal Board has examined the appellant's first evidentiary filing in this matter.

central air conditioning. The comparables have improvement assessments of either \$7,941 or \$9,926 or of \$7.97 or \$8.94 per square foot of living area.

Based on this evidence, the appellant requested an reduced improvement assessment of \$9,230 or \$8.46 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 \$11,379. The subject property has an improvement assessment of \$9,926 or \$9.10 per square foot of living 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 subject is equitable "when making adjustments for the size differences, and other features."

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 Morningside Townhomes neighborhood. Each comparable consists of a two-story townhome that was built in 1970. The homes each contain 1,091 square feet of living area with central air conditioning. Each comparable has an improvement assessment of \$9,926 or \$9.10 per square foot of living area.

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 Board has given reduced weight to the appellant's comparables which differ in dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables which are similar in age, size, exterior construction and features to the subject dwelling. These comparables had improvement assessments of \$9,926 or \$9.10 per square foot of living area. The subject's improvement assessment of \$9,926 or \$9.10 per square foot of living area is identical to 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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