



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

APPELLANT: William Erfurt, BCT Properties, LLC  
DOCKET NO.: 16-01762.001-R-1  
PARCEL NO.: 21-14-13-107-011-0000

The parties of record before the Property Tax Appeal Board are William Erfurt, BCT Properties, LLC, 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:** \$1,752  
**IMPR.:** \$25,568  
**TOTAL:** \$27,320

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 2016 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 two-story and part one-story townhouse of frame construction with 2,033 square feet of living area. The dwelling was built in 1974. Features of the home include a basement, central air conditioning, one fireplace and an integral garage with 399 square feet of building area. The property has a 3,246 square foot site and 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 three, two-story dwellings of frame construction each with 1,817 square feet of living area and one, part two-story and part one-story dwelling of frame construction with 2,596 square feet of living area. The dwellings were built from 1970 to 1974. Each home has an unfinished basement, central air conditioning, and a garage ranging in size

from 196 to 437 square feet of building area. Two comparables each have one fireplace. These properties have improvement assessments ranging from \$18,564 to \$32,668 or from \$10.22 to \$12.57 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$22,316 or \$10.98 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 \$27,320. The subject property has an improvement assessment of \$25,568 or \$12.58 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with part two-story and part one-story townhouses of frame construction each with 2,033 square feet of living area. Each home was constructed in 1974. Three comparables have basements, three comparables have central air conditioning, three comparables each have one fireplace and each property has a garage ranging in size from 460 to 840 square feet of building area. Each of the comparables has an improvement assessment of \$25,568 or 12.58 per square foot of living area.

The board of review also submitted a narrative from the Monee Township Assessor asserting the comparables provided by the appellant are in a different neighborhood than the subject property. Conversely, the comparables submitted by the board of review are within the same neighborhood as the subject property.

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

### **Conclusion of Law**

The appellant 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 eight comparables submitted by the parties to support their respective positions. The Board gives most weight to the comparables provided by the board of review as these properties consist of townhomes most similar to the subject in age, size and relative features. Furthermore, the comparables provided by the board of review are most similar to the subject in location. These properties each have an improvement assessment of \$25,568 or \$12.58 per square foot of living area, which is equivalent to the subject's improvement assessment. Less weight is given the appellant's comparables due to differences from the subject in location and size. 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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.



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Chairman



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Member

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Member



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Member



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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: April 21, 2020



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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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