



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

APPELLANT: William Efurt, BCT Properties, LLC
DOCKET NO.: 16-01765.001-R-1
PARCEL NO.: 21-14-13-207-005-0000

The parties of record before the Property Tax Appeal Board are William Efurt, 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: \$4,941
IMPR.: \$26,703
TOTAL: \$31,644

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 split-level style dwelling of frame exterior construction with 1,788 square feet of finished area.¹ The dwelling was constructed in 1975. Features of the home include a finished lower level, central air conditioning and a 360 square foot garage. The property has a 7,198 square foot site and is located in Park Forest, Monee Township, Will County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within .4 of a mile from the subject. The comparables consist of

¹ The property record card submitted by the board of review reveals that the assessing officials have combined the above-grade living area of 1,108 square feet along with the finished lower level of 680 square feet in determining the living area square footage for the subject and comparable split-level dwellings.

split-level style dwellings of frame exterior construction that were built between 1970 and 1975. The homes range in size from 1,770 to 2,240 square feet of total finished area and feature full or partially finished lower levels/basements as set forth in the appellant's grid analysis. Each home has central air conditioning and a garage ranging in size from 360 to 550 square feet of building area. One comparable also has a fireplace. The comparables have improvement assessments ranging from \$24,842 to \$29,767 or from \$13.29 to \$14.64 per square foot of finished area. Based on this evidence, the appellant requested a reduced improvement assessment of \$25,069 or \$14.02 per square foot of finished area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,644. The subject property has an improvement assessment of \$26,703 or \$14.93 per square foot of finished area.

In response to the appellant's evidence, the board of review submitted a memorandum prepared by Sandra Heard, Monee Township Assessor. The assessor contends the subject has a full basement as compared to the appellant's comparables with part concrete slab foundations. In addition, the subject dwelling has brick trim and the appellant's comparables lack any brick trim. Based upon these and differences in deck size and/or amenity of a deck, the assessor contends that the subject's slightly higher assessment on a per-square-foot basis is justified.

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 same neighborhood as the subject property. The comparables consist of split-level style dwellings of frame exterior construction that were built in either 1970 or 1975. The homes contain either 1,788 or 1,790 square feet of total finished area and feature lower levels/basements which are each partially finished. Three comparables have central air conditioning and each comparable has a 360 square foot garage. The comparables have improvement assessments ranging from \$26,812 to \$28,125 or from \$15.00 to \$15.73 per square foot of finished 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. Less weight is given by the Board to appellant's comparable #3 as this dwelling differs substantially in size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 and the board of review comparables which are similar to the subject in design, age, size and most features. These comparables had improvement assessments that ranged from \$14.04 to \$15.73 per square foot of finished area. The subject's improvement assessment of \$14.93 per square foot of finished area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the comparables for age and/or finished lower level/basement areas, 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.



Chairman



Member

Member



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: July 21, 2020



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 Efurt, BCT Properties, LLC , 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