



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

APPELLANT: American Homes 4 Rent
DOCKET NO.: 15-01037.001-R-1
PARCEL NO.: 03-12-327-015

The parties of record before the Property Tax Appeal Board are American Homes 4 Rent, the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; and the Grundy 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 **Grundy** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$6,332
IMPR.: \$42,928
TOTAL: \$49,260

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling with vinyl siding and brick exterior construction containing 2,360 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement, central air conditioning, an open frame porch and a three-car garage with 660 square feet of building area. The property has a .24 acre site and is located in Minooka, Aux Sable Township, Grundy County.

The appellant's appeal is based on assessment equity with respect to the improvement assessment. The appellant submitted limited information on three comparable properties described as ranging in size from 2,360 to 2,379 square feet of living area. The dwellings were constructed in 2004 and 2005. The appellant indicated each comparable had 2½ bathrooms and a garage with 460 square feet of building area. The comparables have improvement assessments ranging from \$41,478 to \$42,473 or from \$17.56 to \$17.85 per square foot of living area. The subject's improvement assessment is \$42,928 or \$18.19 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$41,678 or \$17.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$49,260 was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two-story dwellings that had either 2,378 or 2,379 square feet of living area. The dwellings were constructed in 2004 and 2005. These properties had similar features as the subject property. In its written submission the

board of review incorrectly identified two of the comparables as being used by the appellant while one comparable listed by the board of review was also used by the appellant as its comparable #3. These properties have improvement assessments ranging from \$42,473 to \$43,599 or from \$17.85 to \$18.33 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment remain the same although in its written narrative it incorrectly stated what the subject's assessment was.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the evidence submitted by the parties does not support a reduction in the subject's improvement assessment.

The parties submitted assessment information on six comparables that were relatively similar to the subject in age and size. The board of review submission included copies of the property record cards for four of the comparables disclosing these properties had similar features as the subject property. The comparables submitted by the parties had improvement assessments that ranged from \$17.56 to \$18.33 per square foot of living area. The subject's improvement assessment of \$18.19 per square foot of living area falls within the range established by the 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 assessment was inequitable 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.



Chairman



Member



Member



Member



Acting 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: February 24, 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 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 the subsequent year 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.

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.