



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

APPELLANT: American Homes 4 Rent
DOCKET NO.: 15-01040.001-R-1
PARCEL NO.: 03-14-203-007

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.: \$43,496
TOTAL: \$49,828

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Grundy 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 is improved with a two-story dwelling of frame construction with a vinyl siding exterior that contains 1,998 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement, central air conditioning and a two-car attached garage with 420 square feet of building area. The property is located in Minooka, Aux Sable Township, Grundy 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 limited information on three equity comparables. The comparables were improved with two-story dwellings each with 1,998 square feet of living area. The comparables were constructed in 2006. Each property had a 420 square foot garage. Their improvement assessments ranged from \$38,144 to \$42,347 or from \$19.09 to \$21.20 per square foot of living area. Based on this evidence the appellant

requested the subject's improvement assessment be reduced to \$40,440 or \$20.24 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 \$49,828. The subject property has an improvement assessment of \$43,496 or \$21.77 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 selected by the supervisor of assessments that were improved with two-story dwellings each with 1,998 square feet of living area. The dwellings were constructed in 2004 and 2005. Each home had similar features as the subject dwelling. These properties had improvement assessments ranging from \$43,191 to \$43,768 or from \$21.62 to \$21.91 per square foot of living area.

The board of review submission also included two of the three comparables provided by the appellant and one additional comparable that was mistakenly stated as being used by the appellant. The additional comparable was improved with a two-story dwelling constructed in 2006 with 1,998 square feet of living area. This home had a full basement, central air conditioning and an attached garage with 420 square feet of building area. The improvement assessment was \$43,848 or \$21.95 per square foot of living area.

The board of review requested the subject's assessment remain the same.

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 record contains eight comparables submitted by the parties that had varying degrees of similarity to the subject property. These comparables had improvement assessments that ranged from \$19.09 to \$21.95 per square foot of living area. The subject's improvement assessment of \$21.77 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 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.



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.