



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

APPELLANT: American Homes 4 Rent  
DOCKET NO.: 15-01042.001-R-1  
PARCEL NO.: 03-12-326-021

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.:** \$39,587  
**TOTAL:** \$45,919

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 and brick exterior containing 2,028 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement, central air conditioning, one fireplace and an attached garage with 662 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 that had either 2,360 or 2,378 square feet of living area. Each comparable has 2½ bathrooms and a garage with either 460 or 660 square feet of building area. The comparables have improvement assessments that range from \$42,928 to \$44,685 or from \$18.12 to \$18.93 per square foot of

living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$37,335 or \$18.41 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 \$45,919. The subject property has an improvement assessment of \$39,587 or \$19.52 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables identified by the supervisor of assessments. The comparables were improved with two-story dwellings that ranged in size from 2,028 to 2,046 square feet of living area. The dwellings were constructed in 2004 and 2005. Each comparable has a basement, central air conditioning and a garage with either 600 or 662 square feet of building area. One comparable also has a fireplace. These properties have improvement assessments ranging from \$38,958 to \$40,711 or from \$19.09 to \$20.07 per square foot of living area.

The board of review submission also included three comparables that were mistakenly stated as being used by the appellant. The additional comparables were improved with a two-story dwellings constructed in 2005 that ranged in size from 2,046 to 2,732 square feet of living area. Their improvement assessments ranged from \$39,690 to \$48,077 or from \$17.60 to \$19.40 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 Board finds the best evidence of assessment equity to be the three comparables identified by the supervisor of assessments that were submitted by the board of review and "appellant's comparable #1" submitted by the board of review. These comparables were most similar to the subject in size. These properties were also similar to the subject in age and features. These comparables had improvement assessments that ranged from \$19.09 to \$20.07 per square foot of living area. The subject's improvement assessment of \$19.52 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given the remaining comparables due to differences from the subject dwelling in 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.



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.