



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

APPELLANT: American Homes 4 Rent
DOCKET NO.: 15-01043.001-R-1
PARCEL NO.: 03-24-151-009

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.: \$52,945
TOTAL: \$59,277

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 2,430 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning and a two-car attached garage with 420 square feet of building area. The property has a .22 acre site and is located in Channahon, Aux Sable Township, Grundy 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 limited information on three equity comparables improved with two-story dwellings that had either 2,061 or 2,760 square feet of living area. The dwellings were constructed from 1998 to 2005. Each comparable has 2½ bathrooms and a garage with either 441 or 600 square feet of building area. These properties had improvement assessments ranging from \$42,326 to \$58,392 or from \$20.54 to \$21.16 per square

foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$50,763 or \$20.89 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 \$59,277. The subject property has an improvement assessment of \$52,945 or \$21.79 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 identified by the supervisor of assessments that were improved with two-story dwellings that ranged in size from 2,272 to 2,398 square feet of living area. The dwellings were constructed in 2004 and 2005. Each comparable has a basement, central air conditioning and a 420 square foot attached garage. Two comparables each have one fireplace. These properties had improvement assessments ranging from \$51,419 to \$55,191 or from \$21.57 to \$23.25 per square foot of living area.

The board of review submission also included one of the three comparables provided by the appellant and two additional comparables that were mistakenly stated as being used by the appellant. The additional comparables were improved with two-story dwellings constructed in 2006 and 1999. These properties had 2,795 and 2,594 square feet of living area, respectively. Their improvement assessments were \$57,725 and \$50,033 or \$20.65 and \$19.29 per square foot of living area, respectively.

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 board of review comparables. These comparables were improved with dwellings most similar to the subject in age, size and features. These comparables had improvement assessments that ranged from \$21.57 to \$23.25 per square foot of living area. The subject's improvement assessment of \$21.79 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 in age and/or 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.