



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

APPELLANT: American Homes 4 Rent  
DOCKET NO.: 15-01045.001-R-1  
PARCEL NO.: 03-24-278-017

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:** \$11,707  
**IMPR.:** \$42,326  
**TOTAL:** \$54,033

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 part two-story and part one-story single family dwelling of frame construction with a vinyl siding and brick exterior containing 2,061 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement, central air conditioning and a two-car attached garage with 600 square feet of building area. The property 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 described as being improved with a two-story dwelling, a part two-story and part one-story dwelling and a tri-level style dwelling. The dwellings ranged in size from 2,052 to 2,466 square feet of living area and were constructed from 1998 to 2002. Each comparable has a garage ranging in size from 400 to 484 square feet of building area. The appellant also indicated

that two comparables each had 1½ bathrooms and one comparable had 2½ bathrooms. These properties had improvement assessments ranging from \$36,164 to \$43,037 or from \$14.67 to \$19.94 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$37,057 or \$17.98 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 \$54,033. The subject property has an improvement assessment of \$42,326 or \$20.54 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 improved with part two-story and part one-story dwellings had either 1,907 or 2,061 square feet of building area. The comparables were constructed in 1998. Each comparable has a basement, central air conditioning and an attached garage with either 480 or 552 square feet of building area. Two comparables each have one fireplace. These properties have improvement assessments ranging from \$44,415 to \$50,388 or from \$21.55 to \$26.03 per square foot of living area, including land.

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 bi-level style dwelling constructed in 1998 with 2,052 square feet of living area. The improvement assessment was \$41,387 or \$20.17 per square foot of living area. The board of review submission also include a copy of the property record card for appellant's comparable #1 disclosing a total dwelling size of 2,660 square feet of living area, which was larger than what the appellant reported.

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 appellant's comparable #2 and the three comparables used by the board of review. These comparables were relatively similar to the subject property in style, age and features. These properties had improvement assessments that ranged from \$43,037 to \$50,388 or from \$19.89 to \$26.03 per square foot of living area. The subject's improvement assessment of \$42,326 or \$20.54 per square foot of living area falls below the overall range but is within the range established by the best comparables in this record on a square foot basis. The Board gave less weight to appellant's comparable #1 as it differed from the subject dwelling in size. The Board also gave less weight to appellant's comparable #3 due to differences from the subject dwelling in style. 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.

*Mario Albrizio*

Chairman

*K. L. Ferri*

Member

*[Signature]*

Member

*Robert J. Steffen*

Member

*Dave DeKinis*

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

*[Signature]*

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.