



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

APPELLANT: American Homes 4 Rent
DOCKET NO.: 15-01049.001-R-1
PARCEL NO.: 03-13-378-015

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: \$15,164
IMPR.: \$50,391
TOTAL: \$65,555

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 consists of a part two-story and part one-story single family dwelling of frame construction with a vinyl and brick exterior containing 2,331 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement, central air conditioning, one fireplace and an attached garage with 441 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. The appellant described the subject property as containing 2,186 square feet of living area. In support of this argument the appellant limited submitted information on three equity comparables improved with part two-story and part one-story dwellings that ranged in size from 2,158 to 2,578 square feet of living area. The dwellings were constructed in 2004 and 2005. Each comparable has a 2½ bathrooms and garages that had 420 and 483 square feet of building

area. The comparables had improvement assessments ranging from \$35,194 to \$40,874 or from \$15.85 to \$16.31 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$34,954 or \$15.99 per square foot of living area when using 2,186 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,555. The board of review provided a copy of the subject's property record card indicating the subject dwelling had 2,331 square feet of living area. The subject property has an improvement assessment of \$50,391 or \$21.62 per square foot of living area when using 2,331 square feet 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 that were improved with part two-story and part one-story dwellings that ranged in size from 2,297 to 2,572 square feet of living area. The dwellings were constructed in 2004 and 2005. Each comparable had a basement, central air conditioning and a garage ranging in size from 420 to 480 square feet of building area. One comparable also had a fireplace. These properties had improvement assessments ranging from \$38,751 to \$53,034 or from \$16.87 to \$22.60 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 two-story dwelling constructed in 2005 with 2,308 square feet of living area. This property had a basement, central air conditioning and a two-car attached garage with 420 square feet of living area. The improvement assessment was \$38,243 or \$16.57 per square foot of living area. Additionally, the property record card provided by the board of review disclosed appellant's comparable #2 had 2,338 square feet of living area resulting in an improvement assessment of \$16.25 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 initial issue before the Property Tax Appeal Board is the determination of the correct size of the subject dwelling. The Board finds the best evidence of size to be subject's property record card provided by the board of review disclosing the subject dwelling had 2,331 square feet of living area. The Board finds the appellant provided no evidence to support the reported size of the subject dwelling of 2,186 square feet of living area. Similarly, the Board finds the best evidence of size with respect to appellant's comparable #2 was the property record card

submitted by the board of review disclosing this dwelling had 2,338 square feet of living area resulting in an improvement assessment of \$16.25 per square foot of living area.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 as well as the three comparables provided by the board of review. These comparables were most similar to the subject dwelling in style, age, size and features with the exception only one of the comparables had a fireplace as does the subject property. These properties had improvement assessments that ranged from \$15.86 to \$22.60 per square foot of living area. The subject's improvement assessment of \$21.62 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparable #3 due to differences from the subject in size. The Board also gave less weight to the additional comparable provided by the board of review that was mistakenly reported to have been used by the appellant due to differences from the subject in design. 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.