



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

APPELLANT: American Homes 4 Rent
DOCKET NO.: 15-01050.001-R-1
PARCEL NO.: 03-14-478-009

The parties of record before the Property Tax Appeal Board are American Homes 4 Rent, the appellant, by 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: \$9,378
IMPR.: \$51,579
TOTAL: \$60,957

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a "Five Day Notice" of the Grundy County Board of Review.¹ The appellant filed this appeal within 30 days of the five day notice which confers jurisdiction 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 as set forth in the September 2, 2016 ruling in this matter.

Findings of Fact

The subject property consists of a part one-story and part two-story dwelling of vinyl siding and masonry construction with 2,096 square feet of living area along with a cathedral ceiling.² The dwelling was constructed in 2007. Features of the home include a partial basement, central air conditioning, a fireplace and a 420 square foot garage. The property has an 8,276 square foot site and is located in Minooka, Aux Sable Township, Grundy County.

¹ A ruling issued on September 2, 2016 concerning a dismissal request by the board of review. The Property Tax Appeal Board denied the dismissal request and that ruling is incorporated herein by reference.

² The appellant reported a dwelling size of 2,176 square feet with no substantive support for the figure. The board of review submitted a property record card with a schematic drawing supporting a dwelling size of 2,096 square feet. The Board finds the board of review presented the best evidence of dwelling size.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment. In support of this improvement inequity argument, the appellant submitted information on three comparables. Based on underlying data sheets, the comparables consist of a part bi-level and part one-story dwelling and two, two-story dwellings. As reported in the Section V grid analysis, the homes were built between 2005 and 2007 and contain either 2,407 or 2,476 square feet of living area. The appellant provided no data on foundations/basements, central air conditioning and/or fireplace amenities. Each comparable has either a 400 or 420 square foot garage. The comparables have improvement assessments ranging from \$48,601 to \$51,699 or from \$19.63 to \$20.88 per square foot of living area.

Based on this data, the appellant requested an improvement assessment of \$44,020 or \$21.00 per square foot of living area when using the subject's dwelling size of 2,096 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,957. The subject property has an improvement assessment of \$51,579 or \$24.61 per square foot of living area.

In response to the appeal, the board of review submitted a letter through its clerk asserting in part that the appellant's comparables were dissimilar in style and/or basement configuration to the subject property; as part of the letter, appellant's comparable #1 was said to have a slab foundation; #2 a partial basement; and #3 a basement; the parcel numbers referenced in the letter grid as the appellant's comparables do not correspond to the parcel numbers in the appellant's evidence.³

In support of its contention of the correct assessment the board of review submitted very limited information on three equity comparables located in the same neighborhood as the subject which were summarized in the letter only by dwelling size and improvement assessment. Property record cards for each comparable were attached and descriptions of these properties set forth in this decision were ascertained from these property record cards. The comparables consist of part one-story and part two-story dwellings with vinyl siding or brick and vinyl siding exterior construction. The homes were each built in 2001 and range in size from 1,946 to 2,046 square feet of living area. Each comparable has a full basement, central air conditioning and a fireplace. Each comparable also has a garage ranging in size from 420 to 506 square feet of building area. The comparables have improvement assessments ranging from \$48,446 to \$56,111 or from \$24.90 to \$27.42 per square foot of living area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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

³ Three property record cards were attached to the submission purportedly reflecting the appellant's comparable properties, but none of the addresses nor parcel numbers match the appellant's evidence submitted before the Board; these parcel numbers match those in the grid from the board of review.

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 parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which are each larger than subject dwelling and also lack relevant information as to foundation and/or features for a sufficient comparative analysis of the data when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables, despite being six years older than the subject, had improvement assessments that ranged from \$48,446 to \$56,111 or from \$24.90 to \$27.42 per square foot of living area. The subject's improvement assessment of \$51,579 or \$24.61 per square foot of living area falls within the range established by the best comparables in this record in terms of total improvement assessment and below the range of the comparables on a per-square foot basis. The subject's improvement assessment appears to be well justified given the subject's newer age and larger size when compared to these board of review comparables. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



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: November 21, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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APPELLANT

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COUNTY

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