



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

APPELLANT: American Homes 4 Rent
DOCKET NO.: 15-01052.001-R-1
PARCEL NO.: 03-14-279-003

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 **A Reduction** 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: \$11,801
IMPR.: \$39,064
TOTAL: \$50,865

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 two-story single-family dwelling of frame construction with 2,056 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement, central air conditioning, a fireplace and an attached 441 square foot garage. The property has a .25-acre 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.

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 two-story duplex and two, two story single-family dwellings of frame construction. As reported in the Section V grid analysis, the homes were built in 2004 and range in size from 1,716 to 2,292 square feet of living area. The appellant provided no data on foundations/basements, central air conditioning and/or fireplace amenities. Each comparable has a garage ranging in size from 220 to 441 square feet of building area. The comparables have improvement assessments ranging from \$30,494 to \$42,880 or from \$17.77 to \$20.07 per square foot of living area.

Based on this data, the appellant requested an improvement assessment of \$38,879 or \$18.91 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 \$53,799. The subject property has an improvement assessment of \$41,998 or \$20.43 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 basement and rear garage. The parcel numbers referenced in the letter grid as appellant's comparables #2 and #3 do not correspond to the parcel numbers in the appellant's evidence.²

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. Based on the addresses and parcel numbers, board of review comparables #2 and #3 are the same properties the appellant presented to the Property Tax Appeal Board in evidence as comparables #2 and #1, respectively. Property record cards for each comparable were attached and descriptions of these three properties set forth in this decision were ascertained from these property record cards.³ The comparables consist of two-story dwellings with vinyl siding exterior construction. The homes were each built in 2004 and contain either 2,056 or 2,292 square feet of living area. Each comparable has a full basement, central air conditioning and one of the comparables has a fireplace. Each comparable has a garage of either 400 or 441 square feet of building area. The comparables have improvement assessments ranging from \$41,271 to \$45,961 or from \$18.71 to \$22.35 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

² Three property record cards were attached to the submission purportedly reflecting the appellant's comparable properties, but only comparable #1 matches the appellant's evidence submitted before the Board.

³ The board of review failed to complete page 2 of the Board of Review Notes on Appeal consisting of a grid analysis for the comparable properties being presented in support of the 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of four equity comparables to support their respective positions before the Property Tax Appeal Board, from which there were two common properties to both parties. The Board has given reduced weight to the appellant's comparable #3 which was described by the appellant as a duplex dwelling as compared to the subject single-family dwelling and this home was smaller than the subject dwelling with a much smaller garage area.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with the three board of review comparables, where board of review comparables #2 and #3 are the same as the appellant's comparables #2 and #1, respectively. These three most similar comparables differed in age, size, fireplace amenity and/or garage size when compared to the subject dwelling. The comparables had improvement assessments that ranged from \$41,271 to \$45,961 or from \$18.71 to \$22.35 per square foot of living area. Although the subject's improvement assessment of \$41,998 or \$20.43 per square foot of living area falls within the range established by the best comparables in this record, the subject dwelling is three years older than each of these best comparables in the record. Particularly, when compared to the most similar common properties presented by both parties, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified due to its slightly older age.

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



Member



Acting 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: December 19, 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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