



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

APPELLANT: American Homes 4 Rent  
DOCKET NO.: 15-01099.001-R-1  
PARCEL NO.: 03-13-153-072

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:** \$4,686  
**IMPR.:** \$23,253  
**TOTAL:** \$27,939

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.<sup>1</sup> 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 duplex dwelling of vinyl siding exterior construction with 1,220 square feet of living area. The dwelling was constructed in 2003. Features of the home include a concrete slab foundation, central air conditioning and an attached 220 square foot garage. The property has a .11-acre site and is located in Minooka, Aux Sable Township, Grundy County.

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

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<sup>1</sup> 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.

this improvement inequity argument, the appellant submitted information on three comparables. Based on underlying data sheets, the comparables consist of two-story duplex "Camden" dwellings. As reported in the Section V grid analysis, the homes were built in 2003 and contain either 1,446 or 1,462 square feet of living area. The appellant provided no data on foundations/basements, central air conditioning and/or fireplace amenities. Each comparable has a 220 square foot garage. The comparables have improvement assessments ranging from \$25,317 to \$26,155 or from \$17.51 to \$18.06 per square foot of living area.

Based on this data, the appellant requested an improvement assessment of \$21,740 or \$17.82 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 \$29,154. The subject property has an improvement assessment of \$24,468 or \$20.06 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 subject is a Bentley model and the appellant's comparables were each larger than the subject and a different model. As part of the letter, appellant's comparables #2 and #3 do not correspond to the parcel numbers in the appellant's evidence.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted very limited information on four equity comparables located in the same neighborhood as the subject which were summarized in the letter only by dwelling size and improvement assessment.<sup>3</sup> 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 two-story duplex dwellings of aluminum or vinyl siding exterior construction. The homes were built in 2004 or 2005 and each contain 1,220 square feet of living area. Each comparable has a concrete slab foundation, central air conditioning and a 220 square foot garage. The comparables have improvement assessments of \$24,468 or \$25,931 or of \$20.06 or \$21.25 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 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

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<sup>2</sup> Three property record cards were attached to the submission purportedly reflecting the appellant's comparable properties, but the addresses and parcel numbers do not match the appellant's evidence submitted before the Board for two of the parcels.

<sup>3</sup> The board of review failed to complete page 2 of the Board of Review Notes on Appeal (the grid) with the comparable properties.

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 seven 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. Each of these comparables were identical to the subject in dwelling size, foundation, air conditioning amenity and garage size. The sole difference between these comparables and the subject was the date of construction. These four board of review comparables had improvement assessments of \$24,468 or \$25,931 or of \$20.06 or \$21.25 per square foot of living area. The subject's improvement assessment of \$24,468 or \$20.06 per square foot of living area falls within the range established by the best comparables in this record, but the subject was built in 2003 whereas each of these comparables were built in 2004 or 2005 making the comparables slightly newer than the subject. Based on this record and given depreciation for time, 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.

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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Grundy County Courthouse  
111 East Washington Street  
Morris, IL 60450