



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

APPELLANT: American Homes 4 Rent
DOCKET NO.: 15-02561.001-R-1
PARCEL NO.: 02-25-276-002

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 DeKalb 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 **DeKalb** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$14,523
IMPR.: \$47,977
TOTAL: \$62,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DeKalb 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 two-story dwelling of vinyl exterior construction that has 3,538 square feet of living area. The dwelling was built in 2007. The home features an unfinished basement, central air conditioning and a 640 square foot garage. The subject has a .21 acre site. The subject property is located in Kingston Township, DeKalb County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.¹ In support of this argument, the appellant partially completed Section IV of the residential appeal petition. The appeal petition depicts the subject sold for "180k" in April 2013. The appeal petition did not identify the seller; if the sale involved family or related

¹ The appellant also market assessment inequity on the appeal petition as an alternative basis of the appeal. However, the appellant did not submit any evidence to support this contention.

parties; or if the property was advertised, and if so, how long of a period. The appellant did not submit the sales contract, settlement statement or Real Estate Transfer Declaration (PTAX-203) associated with the sale of the subject property. The appellant did submit a copy of the "unofficial" Sheriff's Deed associated with the sale of the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,500. The subject's assessment reflects an estimated market value of \$187,519 when applying the statutory level of assessment of 33.33%. In support of the subject's assessment, the board of review submitted a letter addressing the appeal. The board of review's evidence disclosed the subject property was purchased for \$180,500 in April 2013 as a result of foreclosure. The board of review argued it lowered the subject's assessment to \$60,161 to reflect its sale price as of the January 1, 2014, but then considered an equalization factor of 1.0407, which would have increased the assessment to \$62,609. However, the board of review ultimately reduced the subject's assessment to \$62,500 for the 2015 tax year because property values have been increasing in the subject's neighborhood. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). (86 Ill. Admin. Code §1910.63(e)). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board gave little weight to the subject's sale price. The Board finds the appellant failed to identify the seller; if the sale involved family or related parties; or if the property was advertised for sale in the open market. Additionally, the appellant did not submit the sales contract, settlement statement or Real Estate Transfer Declaration (PTAX-203) associated with the sale of the subject property, which further detracts from the weight of the evidence. Notwithstanding the lack of sufficient corroborating evidence, the subject's sale occurred approximately 19 months prior to the January 1, 2015 assessment date. As a result, the Board finds the appellant failed to produce sufficient credible evidence to challenge the correctness of the assessment.

As highlighted by the Appellate Court's opinion in Commonwealth Edison Co. v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901 (2nd Dist. 2008), it is the appellant or contesting party that has the burden of first producing sufficient evidence or argument to challenge the correctness of the assessment. Id. at 914. The Property Tax Appeal Board finds on this record that the appellant did not sustain its burden under Section 1910.63(b) which provides that:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal. (86 Ill.Admin.Code §1910.63(b)). [Emphasis added].

Based on this record, the Board finds the appellant's submission is insufficient to challenge the correctness of the assessment. As a result the Board finds the appellant failed to satisfy the burden of going forward with substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property as required by section 1910.63(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63(b)). Since the appellant did not meet this burden, no reduction in the subject's assessment is warranted.

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: December 23, 2016



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.