



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

APPELLANT: American Homes 4 Rent Properties Five, LLC  
DOCKET NO.: 15-06267.001-R-1  
PARCEL NO.: 19-32-206-010

The parties of record before the Property Tax Appeal Board are American Homes 4 Rent Properties Five, LLC, the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd., in Oak Lawn; and the McHenry 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 **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$13,857  
**IMPR.:** \$78,331  
**TOTAL:** \$92,188

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the McHenry 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 frame and brick exterior construction that has 3,282 square feet of living area. The dwelling was built in 1998. Features include an unfinished basement, central air conditioning, a fireplace and a 624 square foot garage. The subject property is located in Algonquin Township, McHenry County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted limited descriptive information for five assessment comparables. The proximate location of the comparables in relation to the subject was not disclosed. The comparables are comprised of residences of unknown story height or exterior construction that were built from 1993 to 1999. The appellant's attorney did not identify features of the comparables, for instance foundation type, central air conditioning, fireplaces or garages. The dwellings range in size from 2,772 to 3,201 square feet of living area and were reported to have

improvement assessments ranging from \$64,257 to \$77,286 or from \$23.18 to \$24.19 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$92,188. The subject property has an improvement assessment of \$78,331 or \$23.87 per square foot of living area.<sup>1</sup> In support of the subject's assessment, the board of review submitted a grid analysis of the appellant's comparables with the requisite descriptive information and three additional assessment comparables located within the same subdivision as the subject. The three additional comparables consist of two-story dwellings that were 17 or 18 years old. The comparables have partially finished basements, central air conditioning, one fireplace and garages that contain 526 or 539 square feet of building area. Two comparables have a fireplace. The dwellings range in size from 2,937 to 3,269 square feet of living area and have improvement assessments ranging from \$76,148 to \$78,931 or from \$23.96 to \$25.93 per square foot of living area.

The board of review's evidence indicates the appellant used an incorrect improvement assessment for comparable #4.<sup>2</sup> This comparable has an improvement assessments of \$77,447 or \$25.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued 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.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #2 submitted by the appellant due to their smaller dwelling sizes when compared to the subject. The Board finds the remaining six comparables are more similar when compared to the subject in location, design, age, dwelling size and most features, but three comparables have superior partial finished basements. They have improvement assessments ranging from \$70,551 to \$78,931 or from \$23.96 to \$25.93 per square foot of living area. The subject property has an improvement assessment of \$78,331 or \$23.87 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record on an overall basis and below the range on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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<sup>1</sup> In their grid analysis, the appellant used an incorrect improvement assessment for the subject property of \$79,617.

<sup>2</sup> The appellant did not refute this information in rebuttal.

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: January 16, 2018



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

State of Illinois  
Property Tax Appeal Board  
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APPELLANT

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COUNTY

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