



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

APPELLANT: American Homes 4 Rent Properties Four, LLC
DOCKET NO.: 15-06277.001-R-1
PARCEL NO.: 19-28-204-053

The parties of record before the Property Tax Appeal Board are American Homes 4 Rent Properties Four, 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: \$ 7,948
IMPR.: \$34,292
TOTAL: \$42,240

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 townhome that has 1,652 square feet of living area. The dwelling was described as an "Amethyst" model dwelling that was built in 1996. Features include central air conditioning, a fireplace and a 390 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. Their proximate location in relation to the subject was not disclosed. The comparables are comprised of townhomes of unknown story height or exterior construction that were built in 1995. The appellant's attorney did not identify features of the comparables with respect to their foundation type, central air conditioning, fireplaces or garages. The dwellings contain 1,482 or 1,735 square feet of living area and have improvement assessments of \$28,621 or \$33,625 or

\$19.31 or \$19.38 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 \$42,240. The subject property has an improvement assessment of \$34,292 or \$20.76 per square foot of living area.¹ In support of the subject's assessment, the board of review submitted a grid analysis of the appellant's comparables with complete descriptive information and seven additional assessment comparables located within the same subdivision as the subject. The seven additional comparables consist of "Amethyst" model townhomes of unknown story height or exterior construction that are 19 or 20 years old. Features include central air conditioning, four comparables have a fireplace and each comparable has a garage that contains 390 square feet of building area. The dwellings contain 1,652 square feet of living area and have improvement assessments ranging from \$34,757 to \$36,539 or from \$21.04 to \$22.12 per square foot of living area.

The board of review's evidence also revealed the appellant's comparables are "Crystal" or "Diamond" model townhomes, unlike the subject. 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 12 assessment comparables for the Board's consideration. The Board gave diminished weight to the comparables submitted by the appellant. These dwellings were dissimilar ""Crystal" or "Diamond" model townhomes, unlike the subject's "Amethyst" model dwelling. The Board finds the comparables submitted by the board of review are identical when compared to the subject in model type and dwelling size and similar in age and features. They have improvement assessments ranging from \$34,757 to \$36,539 or from \$21.04 to \$22.12 per square foot of living area. The subject property has an improvement assessment of \$34,292 or \$20.76 per square foot of living area, which falls at the below the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for 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.

¹ In the comparative equity analysis, the appellant's attorney used an incorrect improvement assessment for the subject property of \$34,589.

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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