



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

APPELLANT: American Homes 4 Rent (AH4R)  
DOCKET NO.: 16-00212.001-R-1  
PARCEL NO.: 03-23-403-009

The parties of record before the Property Tax Appeal Board are American Homes 4 Rent (AH4R), the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd., in Oak Lawn; and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 8,333  
**IMPR.:** \$23,167  
**TOTAL:** \$31,500

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Boone County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 containing 1,352 square feet of living area that was built in 2007. The subject was reported to have three bedrooms and two bathrooms. The subject's exterior construction, foundation type or features such as central air conditioning, fireplaces or a garage were not disclosed. The subject has a 10,306-square foot site. The subject property is located in Poplar Grove Township, Boone County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted limited descriptive information for 12 comparable properties that were located from .28 to .89 of a mile from the subject.<sup>1</sup> The comparables were reported to consist of one-story or two-story dwellings,

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<sup>1</sup> The Board requested the appellant to complete the grid analysis in Section V of the appeal petition. The appellant failed to comply with the Board's request.

but the story height for each individual comparable was not disclosed. Eleven dwellings were built from 1976 to 2005, while the age of one dwelling as not disclosed. The dwellings range in size from 1,092 to 1,524 square feet of living area have sites that range in size from 10,454 to 13,856 square feet of land area. The comparables have two to four bedrooms and one or two bathrooms. The appellant failed to disclose the comparables' exterior construction, foundation type or features such as central air conditioning, fireplaces or garages. The comparables sold from March 2013 to November 2015 for prices ranging from \$29,520 to \$105,000 or from \$20.27 to \$74.93 per square foot of living area including land. 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 \$35,569. The subject's assessment reflects an estimated market value of \$106,018 or \$78.42 per square foot of living area including land when applying the 2016 three-year average median level of assessment for Boone County of 33.55%.

In support of the subject's assessment, the board of review submitted a recommendation from the multi-township assessor, Kathi Hendrickson. The assessor argued "Most of the comparisons supplied by the appellant were more non valid sales than valid sales. Also most of the comparables were different story types and not arms length transactions." The assessor did not identify which comparables were "non valid" sales or a different story height. The assessor asserted she supplied four valid sales with a median sale price of \$114,000. However, the purported sales were not submitted for consideration. 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). 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 finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value contained in this record are the 12 comparable sales submitted by the appellant. The Board finds this evidence is poor due to lack of descriptive information. Nonetheless, the Board shall make a decision as to the correct assessment of the subject property regardless of the quality of the evidence. The Board gave less weight to nine comparables submitted by the appellant. Nine comparables are older in age or their age were not disclosed. Four comparables sold in 2013, which are dated and less reliable indicators of market value as of the subject's January 1, 2016 assessment date. Based on the limited descriptive data submitted, the Board finds the remaining three comparable sales are more similar when compared to the subject in location, land area, age and dwelling size. They sold from March 2014 to November 2015 for prices ranging from \$58,590 to \$105,000 or from \$42.09 to \$73.63 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$106,018 or \$78.42 per square foot of living area including land, which falls above the range established by the most similar comparable sales contained in the record. Based on this limited record, the Board finds the subject's estimated market value as

reflected by its assessment is excessive. Therefore, a 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: June 19, 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

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APPELLANT

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COUNTY

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