



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

APPELLANT: American Homes 4 Rent (AH4R)  
DOCKET NO.: 16-00419.001-R-1  
PARCEL NO.: 05-28-380-013

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 **No Change** 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:** \$ 6,733  
**IMPR.:** \$26,393  
**TOTAL:** \$33,126

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 split-level dwelling of frame and brick exterior construction that has 1,048 square feet of living area. The dwelling was constructed in 2004. Features include an unfinished basement, central air conditioning and a 440-square foot attached garage. The subject has a 10,019-square foot site. The subject property is located in Belvidere 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 three comparable properties that were located from .10 to .71 of a mile from the subject.<sup>1</sup> The comparables consist of one, one-story and two, split level 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.

that were built from 1995 to 2007.<sup>2</sup> The comparables have two or three bedrooms and one bathroom. The appellant failed to disclose the comparables' exterior construction, foundation type or features such as central air conditioning, fireplaces or garages. The dwellings range in size from 952 to 1,200 square feet of living area and have sites that range in size from 10,010 to 21,784 square feet of land area. The comparables sold from February 2014 to June 2015 for prices ranging from \$85,500 to \$102,500 or from \$85.42 to \$92.37 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 \$33,126. The subject's assessment reflects an estimated market value of \$98,736 or \$93.15 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 memorandum addressing the appeal and a detailed grid analysis of three comparable sales. One comparable was also used by the appellant. The comparables consist of a split-level and two, ranch style dwellings of frame and brick exterior construction that were built from 2005 to 2009. Two comparables have unfinished basements and one comparable has a finished lower level. Other features include central air conditioning and attached garages that range in size from 420 to 640 square feet of building area. The dwellings range in size from 1,048 to 1,288 square feet of living area and are situated on sites that contain from 11,369 to 11,587 square feet of land area. The comparables sold from July 2014 to December 2015 for prices ranging from \$98,000 to \$128,000 or from \$93.51 to \$99.38 per square foot of living area including land.

With respect to the appellant's evidence, the board of review argued comparable #3 is an older ranch home that is not comparable to the subject.<sup>3</sup> 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains five comparable sales for the Board's consideration. The Board gave less weight to comparable #3 submitted by the appellant and comparables #2 and #3 submitted by the board of review due to their dissimilar design and/or older age when compared to the subject. The Board finds the remaining two comparables are more similar when compared to the subject in location, land area, design, exterior construction, age, dwelling size and most features. They

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<sup>2</sup> The board of review provided the story height for the appellant's comparables.

<sup>3</sup> The Board notes comparables #2 and #3 submitted by the board of review are also dissimilar one-story dwellings when compared to the subject.

sold in February 2014 and July 2014 for prices of \$98,000 and \$102,500 or \$85.42 and \$93.51 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$98,736 or \$93.15 per square foot of living area including land, which falls between the two most similar comparable sales contained in the record. Based on this record, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, 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. 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



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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Property Tax Appeal Board  
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APPELLANT

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COUNTY

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