



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

APPELLANT: American Homes 4 Rent Pro  
DOCKET NO.: 16-00563.001-R-1  
PARCEL NO.: 06-03-31-310-015-0000

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

**LAND:** \$13,114  
**IMPR.:** \$38,902  
**TOTAL:** \$52,016

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will 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 construction that contains 1,792 square feet of living area. The dwelling was constructed in 2004. The home features a partial basement and central air conditioning. The subject property has an 8,500 square foot site. The subject property is located in Plainfield Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant partially completed Section IV of the residential appeal petition. The appeal petition depicts the subject property sold for \$152,000 in April 2013. Appellant's counsel failed to disclose whether the sale involved family or related corporations or if the property was advertised for sale. The appellant's legal counsel failed to submit any corroborating evidence of the sale such as the settlement statement, sales

contract or Real Estate Transfer Declaration. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$52,016. The subject's assessment reflects an estimated market value of \$156,392 or \$87.06 per square foot of living area including land area when applying Will County's 2016 three-year average median level of assessment of 33.26%.

In support of the subject's assessment, the board of review submitted an analysis of four comparable sales located within the same neighborhood as the subject. The evidence was prepared by the township assessor. The comparables consist of split-level dwellings of frame exterior construction that were built in 2000. The dwellings contain 1,792 or 2,070 square feet of living area and are situated on sites that range in size from 8,400 to 11,100 square feet of land area. The comparables have full or partial basements, central air conditioning and garages that range in size from 380 to 576 square feet of building area. Two comparables have a fireplace. The comparables sold in October 2015 or January 2016 for prices of \$179,000 or \$184,900 or from \$86.47 to \$99.89 per square foot of living area including land. The assessor calculated the comparables had a median sale price of \$89.32 per square foot of living area including land. Based on this evidence, the board of review requested an increase in the subject's assessment to \$53,354, which reflects an estimate market value of \$160,062 or \$89.32 per square foot of living area including land.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The Board gave no weight to the subject's April 2013 purported sale price. The Board finds the appellant's attorney failed to submit any corroborating evidence regarding the sale of the subject property such as the settlement statement, sales contract or Real Estate Transfer Declaration. Appellant's counsel failed to disclose whether the sale involved family or related corporations or if the property was advertised for sale, key elements in determining whether the sale meets the criteria of an arm's-length transaction. Finally, the Board finds the subject's sale may have occurred over two years prior to the subject's January 1, 2016 assessment date and is therefore dated and less indicative of market value.

The board of review submitted four comparable sales that were generally similar when compared to the subject in location, design, age, dwelling size and most features, but each comparable had a garage, superior to the subject. The comparables sold in October 2015 or January 2016 for prices of \$179,000 or \$184,900 or from \$86.47 to \$99.89 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$156,392 or \$87.06 per square foot of living area including land, which is less than the most similar comparable sales contained in the record on an overall basis, but within the range on a per square foot basis. After

considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's lower overall estimated market value as reflected by its assessment is supported due to the fact it lacks a garage. Therefore, the increase in the subject's assessment as requested by the board of review is not justified in this appeal. Therefore, no change 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.

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Chairman



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Member



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Member

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Member



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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: May 21, 2019



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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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