



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

APPELLANT: AMH 2015-1 Borrower LLC  
DOCKET NO.: 16-00569.001-R-1  
PARCEL NO.: 06-03-31-309-007-0000

The parties of record before the Property Tax Appeal Board are AMH 2015-1 Borrower LLC, the appellant, by attorney Michael R. Davies, of Ryan Law LLP in Chicago; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds An Increase 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.:** \$48,384  
**TOTAL:** \$61,498

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 two-story dwelling of frame exterior construction with 2,506 square feet of living area. The dwelling was constructed in 2004. Features of the home include central air conditioning, a fireplace and a 528 square foot garage. The property has an 8,100 square foot site and is located in Plainfield, Plainfield Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant disclosed in Section IV – Recent Sale Data of the appeal that the subject property was purchased from the Will County Sheriff in June 2014 for a price of \$140,001. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,908. The subject's assessment reflects a market value of

\$168,094 or \$67.08 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$42,794 or \$17.08 per square foot of living area.

Initially in response to the appeal, the board of review requested dismissal of the appeal since the appellant failed to comply with the Property Tax Appeal Board's request for additional information. (Citing 86 Ill.Admin.Code §§1910.30(k) and 1910.63(b)). Furthermore, since the incomplete checklist suggested that the sale of the subject property was "too old" to be indicative of market value, the board of review contended in the alternative that the sale price provided by the appellant should be given no weight.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that are located in the same subdivision as the subject property. The comparables are improved with two-story dwellings of frame exterior construction that were built in 2001. The homes contain either 2,070 or 2,198 square feet of living area and feature central air conditioning and a garage ranging in size from 380 to 672 square feet of building area. In addition, one comparable has a partial basement and one comparable has a fireplace. The sales occurred in December 2015 or January 2016 for prices ranging from \$175,000 to \$184,900 or from \$79.62 to \$89.32 per square foot of living area, including land. These comparables have improvement assessments of \$46,689 and \$47,174 or \$21.24 and \$22.79 per square foot of living area.

Based on this evidence, the board of review requested the subject's total assessment be increased to \$72,232 with an improvement assessment of \$59,118 or \$23.59 per square foot of living area based on the "median sale per square foot" of the comparables presented.

### **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 a reduction in the subject's assessment is not warranted.

The parties submitted evidence of the subject's 2014 sale price and three comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparable #1 for its dissimilar basement foundation when compared to the subject.

The Board finds the best evidence of market value in the record to be comparable sales #2 and #3 submitted by the board of review. Although these comparables have smaller dwelling sizes when compared to the subject, they are similar to the subject in location, design, age and most features. These properties sold proximate in time to the assessment date at issue. The comparables sold in January 2016 for prices of \$179,000 and \$184,900 or \$86.47 and \$89.32 per square foot of living area, including land. The subject's assessment reflects a market value of

\$168,094 or \$67.08 per square foot of living area, including land, which is below the two best comparable sales in the record.

The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. Furthermore, the appellant failed to fully complete Section IV – Recent Sale Data of the appeal and provide evidence demonstrating the purchase had the elements of an arm's-length transaction. Moreover, given that the seller was reportedly the Will County Sheriff there may have been duress involved in the transaction.

As to the board of review request to increase the subject's assessment based upon the median of the three recent sales, the Property Tax Appeal Board finds that the subject's current improvement assessment is less than the board of review comparable sales. The subject has a larger dwelling size and is also slightly newer than the comparables. The Will County Board of Review has requested an increase in the subject's improvement assessment to \$59,118 which would be \$23.59 per square foot of living area, which is greater than the per-square-foot improvement assessments of each of the board of review comparable sales. However, on this record, after considering adjustments for differences between the subject and the board of review comparables, the Property Tax Appeal Board finds that an increase in the assessment of the subject property 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: October 15, 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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