



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

APPELLANT: AMH 2015-1 Borrower LLC  
DOCKET NO.: 16-00573.001-R-1  
PARCEL NO.: 06-03-31-414-004-0000

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 **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:** \$16,063  
**IMPR.:** \$60,217  
**TOTAL:** \$76,280

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 single-family dwelling of frame construction with 2,401 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning, and a two-car attached garage with 400 square feet of building area. The property has a 10,102 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 property was purchased from the Sheriff of Will County in September 2014 for a price of \$177,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$59,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,280. The subject's assessment reflects a market value of \$229,345 or \$95.52 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 \$60,217 or \$25.08 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same subdivision as the subject property that are improved with two-story dwellings of frame construction that range in size from 1,955 to 2,495 square feet of living area. The dwellings were built in 2006 and 2009. Each comparable has a full basement, central air conditioning, and a two-car attached garage ranging in size from 400 to 460 square feet of building area. One comparable has a fireplace. The sales occurred from April 2015 to June 2015 for prices ranging from \$220,000 to \$240,000 or from \$96.19 to \$113.55 per square foot of living area, including land. The comparables have total assessments ranging from \$69,948 to \$78,637 and improvement assessments ranging from \$53,885 to \$62,632 or from \$25.08 to \$29.39 per square foot of living area.

Based on this evidence the board of review requested the subject's total assessment be increased to \$82,626 and the improvement assessment be increased to \$66,563 or \$27.72 per square foot of living area.

### **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 Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables are similar to the subject in location, style, size, construction, age and features. These properties sold proximate in time to the assessment date at issue for prices ranging from \$220,000 to \$240,000 or from \$96.19 to \$113.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$229,345 or \$95.52 per square foot of living area, including land, which is within the overall price range but slightly below the range established by the board of review comparable sales on a square foot basis demonstrating the subject property is not overvalued. The Board gives little weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date at issue as did the sales provided by the board of review. Additionally, the appellant failed to provide evidence demonstrating the purchase had the elements of an arm's length transaction. The appellant disclosed the subject property was purchased from the Sheriff of Will County suggesting to this Board that the sale was not an arm's length transaction. Based on this record the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The Board denies the board of review request to increase the subject's assessment as the evidence disclosed there exists a practical uniformity of assessments between the comparables presented by the board of review and the subject property. (See Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960)). Board of review comparable #1 is most similar to the subject property and has an improvement assessment of \$25.08 per square foot of living area, which is identical to the subject's improvement assessment on a square foot basis. Increasing the subject's assessment as requested by the board of review would result in an inequitable assessment of the subject property in contrast with the assessments of the comparables provided by the board of review.

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: September 17, 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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