



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

APPELLANT: AH4R-JL 11 LLC  
DOCKET NO.: 16-00579.001-R-1  
PARCEL NO.: 05-06-06-115-007-0000

The parties of record before the Property Tax Appeal Board are AH4R-JL 11 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:** \$12,850  
**IMPR.:** \$41,650  
**TOTAL:** \$54,500

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 part split-level and part one-story dwelling of frame and brick trim exterior construction with 1,768 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement and a finished lower level, central air conditioning, a fireplace and a 528 square foot garage. The property has a 10,762 square foot site. The subject property is located in Troy Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant partially completed Section IV of the Residential Appeal petition indicating the subject property was purchased in October 2013 from the Sheriff of Will County for a price of \$108,001. 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 \$54,500. The subject's assessment reflects a market value of \$163,860 or \$92.68 per square foot of living area including land when applying the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

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 and stated the sale was "too old for a recent sale consideration."

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood as the subject. The evidence was prepared by the township assessor. The comparables consist of part split-level and part one-story dwellings of frame or frame and brick trim exterior construction that were built from 2003 to 2005. The dwellings have 1,768 or 1,944 square feet of living area and are situated on sites that contain from 8,186 to 9,313 square feet of land area. Each comparable has a basement and a finished lower level, central air conditioning and a garage ranging in size from 484 to 672 square feet of building area. The comparables sold from June 2014 to May 2016 for prices ranging from \$180,000 to \$195,000 or from \$92.59 to \$103.51 per square foot of living area, including land. Lastly, the grid analysis and the subject's property record card submitted by the board of review indicated the subject actually sold in July 2013 which was not refuted by the appellant.

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 Board gave no weight to the subject's July 2013 sale. The Board finds there was no evidence presented by the appellant that the sale meets the key fundamental elements of an arm's-length transaction to be considered reflective of market value. The appellant's attorney failed to disclose if the property sold between related parties; there was no indication whether the property was advertised or exposed to the open market prior to the sale; and there was no evidence whether the transaction occurred between a willing seller and a willing buyer. In addition, the appellant's attorney failed to submit any corroborating evidence associated with the sale of the subject property such as a Real Estate Transfer Declaration, Settlement Statement or sales contract disclosing the terms of the sale. Finally, the Board finds the subject's sale in July 2013 is dated in that the transaction did not occur proximate in time to the assessment date of January 1, 2016 as did the similar comparable sales that were submitted by the board of review.

The Board finds the best evidence of market value in the record to be the four comparable sales submitted by the board of review. These comparables were similar to the subject in location,

design, age, dwelling size, features and sold more proximate in time to the assessment date at issue than the July 2013 sale of the subject property. The comparables sold from June 2014 to May 2016 for prices ranging from \$180,000 to \$195,000 or from \$92.59 to \$103.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$163,860 or \$92.68 per square foot of living area, including land, which is well supported by the most similar comparable sales in this record. Therefore, no reduction in the subject's assessment is justified.

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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