



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

APPELLANT: American Homes 4 Rent Pro  
DOCKET NO.: 16-00604.001-R-1  
PARCEL NO.: 06-03-30-416-002-0000

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.:** \$45,683  
**TOTAL:** \$58,797

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 exterior construction with 2,606 square feet of living area. The dwelling was constructed in 1996. Features of the home include central air conditioning, a fireplace and a 525 square foot garage. The property has a 9,360 square foot site and is located in Plainfield, 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 the overvaluation claim, the appellant submitted limited descriptive information for four comparable properties. The Board requested that the appellant complete the grid analysis in Section V of the appeal petition. The appellant failed to comply with the Board's request and failed to disclose the comparables' proximity to the subject, exterior construction and foundation type. The comparables consist of one, one-story and two, two-story dwellings. The appellant did not disclose the remaining comparable's design. The

dwellings were built from 1993 to 2003 and have either 2,328 or 2,506 square feet of living area. Three of the comparables have central air conditioning and two comparables have a fireplace. The comparables each have a garage ranging in size from 480 to 720 square feet of building area. The comparables sold in December 2015 or March 2016 for prices ranging from \$145,000 to \$235,000 or from \$57.86 to \$100.95 per square foot of living area, land included. 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 \$58,797. The subject's assessment reflects a market value of \$176,780 or \$67.84 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 board of review submitted a letter from the Plainfield Township Assessor's Office along with additional data. The assessor asserted the subject is assessed below its reported February 2014 sale price of \$194,000 or \$74.44 per square foot of living area, including land and also below the rest of the comparable sales, excluding appellant's comparable #1 as it is being treated as an outlier.

In support of its contention of the correct assessment, the board of review submitted information on nine comparable sales located in the same subdivision as the subject. The comparables are split-level dwellings of frame exterior construction built from 1994 to 1999. The dwellings range in size from 1,744 to 1,963 square feet of living area and are situated on sites containing from 8,300 to 10,590 square feet of land area. Each comparable has central air conditioning and one comparable has a fireplace. Eight of the comparables each have a garage ranging in size from 440 to 624 square feet of building area. The comparables sold from May 2015 to August 2016 for prices ranging from \$145,100 to \$191,000 or from \$80.97 to \$106.65 per square foot of living area, including land. 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 parties submitted 13 suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant since the appellant provided limited specifics regarding the comparables locations, exterior construction and foundation type for a comparative analysis, which detracts from the weight of the evidence. The Board also gave less weight to board of review comparable #4 due to its lack of a garage unlike the subject. Additionally, the Board gave little weight to the subject's reported February 2014 sale price, as it is somewhat dated and thus less likely to be indicative of the market value of the subject as of the

January 1, 2016 assessment date. Moreover, the board of review provided no evidence that the sale in 2014 was an arms-length transaction.

The Board finds the best evidence of market value to be the remaining eight comparables submitted by the board of review. These comparables are most similar to the subject in location, design, age and features. These comparables sold from May 2015 to August 2016 for prices ranging from \$145,100 to \$191,000 or from \$80.97 to \$106.65 per square foot of living area, including land, but the dwellings are smaller than the subject dwelling. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of the property decreases, the per unit value increases. Based on this analysis, the Board finds the subject's assessment reflects a market value of \$176,780 or \$67.84 per square foot of living area, including land, which is within the overall price range but below the range on a square foot basis of the best comparable sales in this record is well justified given its larger size. After considering adjustments to the comparables for differences when compared to the subject, 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.

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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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