



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

APPELLANT: American Homes 4 Rent Pro  
DOCKET NO.: 16-00615.001-R-1  
PARCEL NO.: 06-03-31-305-004-0000

The parties of record before the Property Tax Appeal Board are American Homes 4 Rent Pro, the appellant, by attorney Michael R. Davies, of 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:** \$13,114  
**IMPR.:** \$45,423  
**TOTAL:** \$58,537

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 construction with 2,506 square feet of living area. The dwelling was constructed in 2001. Features of the home include central air conditioning and a 484 square foot garage. The property has an 8,200 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 "Sheriff of Will County" in June 2014 for a price of \$158,096. 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 \$58,537. The subject's assessment reflects a market value of

\$175,998 or \$70.23 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 \$45,423 or \$18.13 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 that are located in the same subdivision as the subject property. The comparables are improved with two-story frame dwellings that were built in 2001. The homes contain either 2,070 or 2,198 square feet of living area. One comparable has a partial basement and each home has central air conditioning and a garage ranging in size from 380 to 672 square feet of building area. One of the comparables also 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 either \$46,689 or \$47,174 or of \$21.24 or \$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 Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, age and some features. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$175,000 to \$184,900 or from \$79.62 to \$89.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$175,998 or \$70.23 per square foot of living area, including land, which is within the range established by the board of review comparables in terms of overall value and below the comparables on a per-square-foot basis.

The Board gave little weight to the subject's sale due to the fact there was no evidence presented by the appellant that the sale transaction had any of the elements of an arm's length transaction as there was no indication if the property sold between related parties; there was no indication whether the property advertised or exposed on the open market prior to the sale; and/or there was no evidence whether the transaction occurred between a willing seller and a willing buyer. In summary, 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, the fact the property was sold by the "Will County Sheriff" suggests that duress may have been involved in the 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)). Increasing the subject's assessment as requested by the board of review would result in an inequitable assessment of the subject property in relation to the comparable sales provided by the board of review, particularly where the subject is highly similar to board of review comparables #2 and #3 in terms of foundation type and has a similar improvement assessment as to those comparables when giving due consideration to the subject's larger dwelling size. 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 a property decreases, the per unit value increases. The subject is larger than comparables #2 and #3 and the subject has a lower improvement assessment and a lower per-square-foot improvement assessment.

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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