



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

APPELLANT: American Residential Leasing  
DOCKET NO.: 16-00617.001-R-1  
PARCEL NO.: 06-03-12-101-046-0000

The parties of record before the Property Tax Appeal Board are American Residential Leasing, 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:** \$14,344  
**IMPR.:** \$48,418  
**TOTAL:** \$62,762

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 1,614 square feet of living area. The dwelling was constructed in 1999. Features of the home include a partial basement, central air conditioning, one fireplace and a two-car attached garage with 440 square feet of building area. The property has a 14,200 square foot site and is located in Romeoville, Plainfield Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that are reported to range in size from 1,624 to 1,694 square feet of living area. The appellant indicated that two of the homes are two-story dwellings. The comparables were built from 1998 to 2001. The appellant indicated that each compare has central air conditioning and an attached garage. One comparable has a fireplace. The sales occurred from December 2015 to July 2016 for prices ranging from

\$136,000 to \$216,000 or from \$81.73 to \$127.51 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$60,768.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,762. The subject's assessment reflects a market value of \$188,701 or \$116.92 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 \$48,418 or \$30.00 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 improved with two-story dwellings of frame construction that range in size from 1,614 to 1,808 square feet of living area. Each comparable is located in the subject's subdivision. The dwellings were constructed in 1998 and 1999. Each home has a partial basement, central air conditioning, and a two-car attached garage with either 420 or 440 square feet of building area. One comparable has a fireplace. The sales occurred in March and December 2015 for prices ranging from \$189,000 to \$216,000 or from \$117.10 to \$119.47 per square foot of living area, including land. Comparable #3 was the same property as appellant's comparable #1 although the parties reported different sizes for the home. The comparables have total assessments ranging from \$62,762 to \$63,818 and improvement assessments ranging from \$48,418 to \$49,474 or from \$27.36 to \$30.00 per square foot of living area. The board of review requested the subject's total assessment be increased to \$63,237 and the improvement assessment be increased to \$48,893 or \$30.29 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 record contains six sales submitted by the parties to support their respective positions, with one being a common sale. The Board gives little weight to the appellant's comparables #2, #3 and #4 due to the lack of descriptive data about the style and/or features of the comparables. Appellant's comparable #1 was also submitted as board of review comparable #3, although the parties reported different sizes. The Board finds the size for the common comparable as reported by the board of review is better supported by a copy of the property record card submitted by the board of review. The Board finds the best evidence of market value to the comparables submitted by the board of review. These properties were most similar to the subject in size, style and age. The comparables were also similar to the subject in features with the exception each has an additional bathroom and two have no fireplaces. The board of review comparables sold for prices ranging from \$189,000 to \$216,000 or from \$117.10 to \$119.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$188,701 or \$116.92 per square foot of living area, including land, which is slightly below the range established by the best comparable sales in this record but well supported given the differing

features. Based on this evidence the Board finds a reduction in the subject's assessment 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)). The board of review comparables have improvement assessments ranging from \$27.36 to \$30.00 per square foot of living area. The subject's improvement assessment is \$30.00 per square foot of living area, within the range established by the board of review comparables.. 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



\_\_\_\_\_  
Member

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Member



\_\_\_\_\_  
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

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