



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

APPELLANT: AH4RPF0UR LLC
DOCKET NO.: 16-00618.001-R-1
PARCEL NO.: 06-03-08-204-015-0000

The parties of record before the Property Tax Appeal Board are AH4RPF0UR LLC, 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: \$17,882
IMPR.: \$71,295
TOTAL: \$89,177

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 aluminum siding exterior construction with 3,206 square feet of living area. The dwelling was constructed in 2004. Features of the home include central air conditioning, a fireplace and a garage. The property has a 9,100 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 two-story dwellings that were built from 2004 to 2006 and range in size from 2,854 or 3,225 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. The comparables sold from November 2015 to June 2016 for prices ranging from \$264,500 to \$320,000 or from \$86.52 to \$99.22 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 \$89,177. The subject's assessment reflects a market value of \$268,121 or \$83.63 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.

In response to the appeal, the board of review submitted a request to dismiss memorandum and copies of two recorded deeds for the subject property. A Sheriff's Deed with Goldman Sachs Mortgage Company as grantee was issued on February 9th 2015. The board of review contends the appellant was not owner of record as of the January 1, 2016 lien date with the sale of the subject property not occurring until June 30, 2016 by Special Warranty Deed from Goldman Sachs Mortgage Company.¹

Conclusion of Law

As an initial matter, the Property Tax Appeal Board denies the board of review's request to dismiss the appeal based on the appellant not owning the subject property as of the lien date in question. First, the appellant provided a copy of the decision of the board of review informing the appellant of the board of review's assessed value of the subject property. The appellant timely filed the appeal with the Property Tax Appeal Board pursuant to section 16-160 of the Property Tax Code. (35 ILCS 200/16-160).

Second, Section 16-160 of the Property Tax Code provides in part:

[F]or all property in any county other than a county with 3,000,000 or more inhabitants, any taxpayer dissatisfied with the decision of a board of review. . . as such decision pertains to the assessment of his or her property for taxation purposes, or any taxing body that has an interest in the decision of the board of review. . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review. . . appeal the decision to the Property Tax Appeal Board for review. . . .

35 ILCS 200/16-160. In accordance with this statutory authority, sections 1910.30(a) of the rules of the Property Tax Appeal Board provide that the taxpayer must file an appeal within 30-

¹ Procedurally, if the board of review objects to jurisdiction of an appeal pending before the Property Tax Appeal Board, the board of review "must submit a written request for dismissal of the petition **prior** to the submission of the Board of Review Notes on Appeal and accompanying documentation." [Emphasis added.] (86 Ill.Admin.Code §1910.40(b)) Moreover, the Property Tax Appeal Board finds that the Will County Board of Review issued its Notice of Final Decision to the appellant AH4RPF0UR LLC, by Attorney Michael Davies on January 11, 2017.

days of the written notice of the decision of the board of review. (86 Ill.Admin.Code §1910.30(a).

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 finds the only evidence of market value to be the comparables submitted by the appellant. These four comparables are similar in size, design, age and features. The comparables sold from November 2015 to June 2016 for prices ranging from \$264,500 to \$320,000 or from \$86.52 to \$99.22 per square foot of living area, land included. The subject's assessment reflects a market value of \$268,121 or \$83.63 per square foot of living area, including land, which is within the overall range but below the range on a square foot basis of the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and 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.

Chairman



Member



Member

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: May 21, 2019



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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