



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

APPELLANT: American Homes 4 Rent Pro  
DOCKET NO.: 16-00625.001-R-1  
PARCEL NO.: 06-03-24-407-022-0000

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:** \$15,689  
**IMPR.:** \$55,496  
**TOTAL:** \$71,185

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 exterior construction with 2,150 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 7,800<sup>1</sup> square foot site and is located in Joliet, 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 three comparable properties. The appellant did not disclose the

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<sup>1</sup> The parties differ slightly as to the size of the subject's site. The Board finds the discrepancy will not impact the Board's decision in this appeal.

comparables' proximity to the subject, exterior construction and foundation type. The comparables consist of one-story or two-story dwellings that were built from 1972 to 2004. The dwellings range in size from 1,929 to 2,286 square feet of living area and are situated on sites containing 7,605 to 15,000 square feet of land area. Two comparables have central air conditioning and one comparable has a fireplace. Each comparable has a garage ranging in size from 420 to 462 square feet of building area. The comparables sold from April 2016 to July 2016 for prices ranging from \$185,000 to \$224,000 or from \$89.30 to \$97.99 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 \$71,185. The subject's assessment reflects a market value of \$214,026 or \$99.55 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 claims the appellant's comparables #2 and #3 are located outside of the subject's subdivision. Additionally, comparable #3 consists of a dissimilar one-story ranch home built in 1972 unlike the subject. The assessor disclosed the subject is assessed below its' January 2014 sale price of \$216,000 or \$100.47 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review submitted information on ten comparable sales located in the same neighborhood code as the subject property as defined by the local assessor. The comparables consist of two-story dwellings of frame exterior construction built from 2002 to 2004. The dwellings range in size from 1,552 to 2,561 square feet of living area and are situated on sites containing from 7,900 to 13,541 square feet of land area. The comparables have a full basement and central air conditioning. Five comparables have a fireplace and each comparable has a garage ranging in size from 400 to 660 square feet of building area. The comparables sold from March 2015 to June 2016 for prices ranging from \$197,000 to \$264,000 or from \$89.81 to \$144.91 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. Additionally,

appellant's comparable #3 is dissimilar in design and older in age when compared to the subject. The Board also gave less weight to board of review comparables #1, #3, #4, #6, #7, #8 and #10 due to their dissimilar dwelling sizes when compared to the subject. The Board gave little weight to the subject's reported January 2014 sale price, as it is dated and less likely to reflect the subject's market value 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 three comparables submitted by the board of review. These comparables are most similar to the subject in location, size, design, age and features. These comparables sold from April 2015 to June 2016 for prices ranging from \$220,000 to \$231,900 or from \$90.72 to \$116.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$214,026 or \$99.55 per square foot of living area, including land, which falls below the overall range but within the range on a square foot basis of the best comparable sales in this record. 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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