



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

APPELLANT: American Homes 4 Rent Pro  
DOCKET NO.: 16-00801.001-R-1  
PARCEL NO.: 06-03-36-408-013-0000

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:** \$14,484  
**IMPR.:** \$50,741  
**TOTAL:** \$65,225

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 property is located in Wheatland Township, Will County. No description of the subject property was provided by the appellant.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted limited evidence in Section IV – Recent Sale Data of the Residential Appeal petition disclosing the subject property was purchased in July 2014 at a Sheriff's sale for a price of \$137,000. While the appellant was requested to provide additional information to complete the appeal by the Property Tax Appeal Board, the appeal was accepted. Based on this limited recent sale evidence, the appellant requested a reduction in the subject's assessment to reflect the 2014 purchase price.

The board of review failed to submit its "Board of Review Notes on Appeal." The appellant's petition depicts the subject's total assessment of \$65,225 which reflects a market value of \$196,106 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.

### **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 appellant submitted the sale of the subject property to support its position before the Property Tax Appeal Board. The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's arguments as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Adm. Code 1910.40(a) & 1910.69(a)).

The Board gave little weight to the subject's July 2014 sale due to the fact the sale did not occur proximate in time to the assessment date at issue of January 1, 2016. In addition, 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. Further, the purchase of the subject was the result of a "Sheriff's" sale which further calls into question the nature of an arms-length transaction.

Section 1910.63(b) of the rules of the Property Tax Appeal Board states in part:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property.

(86 Ill.Adm.Code §1910.63(b))

The Board finds the appellant has not provided substantive documentary evidence sufficient to challenge the correctness of the assessment based on the limited evidence presented in this appeal. The appellant failed to detail the purchase transaction in Section IV of the appeal petition and further failed to support the overvaluation argument with supporting data such as a closing statement, sales contract or warranty deed.

The Property Tax Appeal Board finds no reduction in the assessment of the subject property is warranted based on the limited evidence submitted.

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



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

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Member



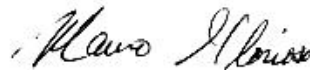
\_\_\_\_\_  
Member

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: November 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

American Homes 4 Rent Pro, by attorney:  
Michael R. Davies  
Ryan Law LLP  
311 South Wacker Drive  
Mailbox #29  
Chicago, IL 60606

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432