



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

APPELLANT: American Homes 4 Rent Pro  
DOCKET NO.: 16-00820.001-R-1  
PARCEL NO.: 06-03-33-406-015-0000

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:** \$17,139  
**IMPR.:** \$47,315  
**TOTAL:** \$64,454

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 containing 2,079 square feet of living area. The dwelling was constructed in 1999. Features of the home include central air conditioning and a garage. The property has an 8,450 square foot site and is located in Plainfield Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted limited descriptive information for four comparable properties. Three comparables consist of two-story dwellings ranging in size from 1,982 to 2,079 square feet of living area. The appellant failed to disclose the design of the remaining comparable, however the dwelling contained 2,213 square feet of living area. The dwellings were built from 1995 to 2000 and are situated on sites ranging in size from 7,500 to 8,000 square feet of land area. The comparables have central air conditioning and a garage. Additionally, two comparables each

have a fireplace. The comparables sold from October 2015 to March 2016 for prices ranging from \$198,000 to \$217,500 or from \$98.28 to \$103.38 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 \$64,454. The subject's assessment reflects a market value of \$193,788 or \$93.21 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. The assessor asserts the subject's 2016 assessment reflects a market value that is below the comparable sales submitted by the appellant and also below the subject's dated 2014 sale price of \$223,000 or \$107.26 per square foot of living area, including land. The assessor claims the subject's assessment is supported by the comparables submitted by the appellant. 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 appellant submitted four comparable sales for the Board's consideration. The Board gave reduced weight to appellant's comparable #3 as the appellant's attorney failed to provide specifics regarding the design of the dwelling for a comparative analysis. The Board gave little weight to the subject's reported November 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 arm's-length transaction.

The Board finds the remaining three comparables sold from October 2015 to March 2016 for prices ranging from \$198,000 to \$212,900 or from \$99.90 to \$103.38 per square foot of building area, including land. The board of review did not submit any evidence to support its assessment of the subject property claiming the appellant's comparable sales support the subject's 2016 assessment. The subject's assessment reflects an estimated market value of \$193,788 or \$93.21 per square foot of building area, including land, which falls below the range established the best comparable sales submitted by the appellant. Based on the limited evidence contained in this record, 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



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

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Member



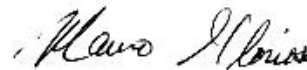
\_\_\_\_\_  
Member

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: 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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