



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

APPELLANT: American Homes 4 Rent 4 LL  
DOCKET NO.: 16-00934.001-R-1  
PARCEL NO.: 11-04-06-377-012-0000

The parties of record before the Property Tax Appeal Board are American Homes 4 Rent 4 LL, 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:** \$15,681  
**IMPR.:** \$36,661  
**TOTAL:** \$52,342

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 1,439 square feet of living area. The dwelling was constructed in 1995. Features of the home include a concrete slab foundation, central air conditioning, and a two-car attached garage with 400 square feet of building area. The property has a 6,254 square foot site and is located in Plainfield, Lockport Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant disclosed in Section IV – Recent Sale Data of the appeal that the property was purchased from the Sheriff of Will County in November 2013 for a price of \$119,001. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$39,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,342. The subject's assessment reflects a market value of \$157,372 or \$109.36 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 \$36,661 or \$25.48 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of frame construction that range in size from 1,433 to 1,686 square feet of living area. The dwellings were built in 1995. Each property has a slab or slab and crawl space foundation, central air conditioning and an attached two-car garage ranging in size from 380 to 420 square feet of building area. Two comparables have one fireplace. The comparables are located in the same subdivision as the subject property with sites ranging in size from 6,284 to 7,001 square feet of land area. The sales occurred from July 2015 to November 2016 for prices ranging from \$170,000 to \$197,900 or from \$103.63 to \$138.10 per square foot of living area, including land. The comparables have total assessments ranging from \$51,486 to \$57,224 and improvement assessments ranging from \$35,805 to \$41,543 or from \$23.89 to \$26.96 per square foot of living area.

The board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property disclosing the property was not advertised for sale, the transaction was a court-ordered sale, the property sold at auction, and the seller was the Will County Sheriff.

Based on this evidence the board of review requested no change be made to the 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 a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were like the subject in location, style, size, age, features and land area. These properties also sold more proximate in time to the assessment date at issue than did the subject property. The comparables sold for prices from \$170,000 to \$197,900 or from \$103.63 to \$138.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$157,372 or \$109.36 per square foot of living area, including land, which is below the overall price range but within the range on a square foot basis established by the board of review comparable sales demonstrating the subject property is not overvalued. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and the appellant failed to provide evidence demonstrating the purchase had the elements of an arm's length transaction. Additionally, the board of review submitted a copy of the PTAX-203 Illinois Real Estate

Transfer Declaration associated with the sale of the subject property disclosing that the sale was not an arm's length transaction due to the fact it was not advertised, the transaction was court-ordered, the property sold at auction and the seller was the Sheriff of Will County. Based on this record the Board finds a reduction in the subject's assessment is not justified.

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: September 17, 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 4 LL, 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