



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

APPELLANT: AH4R-IL 2 LLC
DOCKET NO.: 16-01016.001-R-1
PARCEL NO.: 05-06-12-312-016-0000

The parties of record before the Property Tax Appeal Board are AH4R-IL 2 LLC, 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: \$12,550
IMPR.: \$39,150
TOTAL: \$51,700

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 is improved with a split-level dwelling of frame construction with 1,744 square feet of above-grade living area. The dwelling was constructed in 1998. Features of the home include a partial basement with finished area along with a partial crawl space foundation, central air conditioning, and a detached garage with 660 square feet of building area. The property has a 10,747 square foot cul-de-sac site and is located in Troy 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 July 2013¹ for a price of \$94,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$31,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,700. The subject's assessment reflects a market value of \$155,422 or \$89.13 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 \$39,150 or \$22.45 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, three of which are located in the same neighborhood as the subject property and one of which is located "blocks" away in another subdivision. The comparables consist of split-level dwellings of frame exterior construction built in 1995 or 2002. The dwellings range in size from 1,744 to 2,112 square feet of above-grade living area. Each property has a full basement with finished area, central air conditioning, and a fireplace. Three comparables each have an attached garage with either 380 or 528 square feet of building area, and one comparable has a detached garage with 528 square feet of building area. The sales occurred from December 2014 to May 2016 for prices ranging from \$165,400 to \$190,500 or from \$87.59 to \$106.59 per square foot of living area, including land. The comparables have total assessments ranging from \$55,900 to \$61,800 and improvement assessments ranging from \$43,350 to \$49,250 or from \$23.32 to \$24.86 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be increased to be more in line with the median values of its comparable properties.

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 parties submitted evidence regarding the subject's 2013 sale and four comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board gave little weight to the subject's 2013 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. Further, the appellant disclosed the subject property was purchased from the Sheriff of Will County, suggesting to this Board that the sale was not an arm's length transaction.

¹ In Section IV of its Residential Appeal, appellant's attorney stated that the property was purchased in October 2013. The board of review submitted a copy of the PTAX-203 for the property which shows that the sale occurred in July 2013, although the Sheriff's Deed was not recorded until October 2013.

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 similar to the subject in location, age, design, construction, and most features. These properties also sold more proximate in time to the assessment date at issue than did the subject property. The comparables sold for prices ranging from \$165,400 to \$190,500 or from \$87.59 to \$106.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$155,422 or \$89.13 per square foot of living area, including land, which is below the range established by the board of review's comparable sales on an overall basis but within the range on a per square foot basis. After making adjustments to the comparables for difference from the subject, the Board finds that the subject property is not overvalued.

The Board denies the board of review's request to increase the subject's assessment as the evidence disclosed there exists a practical uniformity of assessments between the comparables presented by the board of review and the subject property. (See Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960)). The Board finds that although the board of review comparables have slightly higher improvement assessments than the subject, this is justified based on their superior attributes, such as full basements and/or additional bathrooms, when compared to the subject. Increasing the subject's assessment as requested by the board of review would result in an inequitable assessment of the subject property.

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: September 17, 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

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

APPELLANT

AH4R-IL 2 LLC, 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