



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

APPELLANT: Amer Homes 4 & Rent Prop LLC  
DOCKET NO.: 16-05393.001-R-1  
PARCEL NO.: 18-23-101-049

The parties of record before the Property Tax Appeal Board are Amer Homes 4 & Rent Prop LLC, the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; and the McHenry 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 **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,118  
**IMPR.:** \$49,206  
**TOTAL:** \$53,324

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the McHenry 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 split-level dwelling of frame exterior construction with 1,230 square feet of living area. The dwelling was constructed in 1999. Features of the home include a partial basement, finished lower level, central air conditioning and a 450 square foot garage. The property is located in Lake in the Hills, Grafton Township, McHenry 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 nine comparable properties that were reported to be located from .06 to .82 of a mile from the subject property. The comparables have dwellings ranging in size from 1,224 to 1,399 square feet of living area. The dwellings were built from 1996 to 2001 and have sites ranging in size from 1,917 to 10,074 square feet of land area. The Board requested that the appellant complete the grid analysis in Section V of the appeal petition. The appellant failed to

comply with the Board's request and failed to disclose the comparables' exterior construction, specific design, foundation type and features such as central air conditioning, fireplaces and garages. The comparables sold from February 2013 to May 2015 for prices ranging from \$95,000 to \$135,000 or from \$71.48 to \$105.69 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 \$53,324. The subject's assessment reflects a market value of \$160,180 or \$130.23 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same subdivision as the subject. The comparables consist of one, split-level dwelling with frame exterior construction and two, one-story dwellings ranging in size from 1,241 to 1,334 square feet of living area. The board of review did not disclose the exterior construction of the one-story dwellings. The dwellings were built in 1998 or 1999. Two comparables have a basement, one comparable has a finished lower level and each comparable has a 400 or 412 square foot garage. The comparables sold in August 2015 or January 2016 for prices ranging from \$173,500 to \$222,750 or from \$139.81 to \$166.98 per square foot of living area, including land. The board of review asserts that these three comparables suggest the subject is under assessed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the township assessor on behalf of the board or review argued that none of the appellant's comparables sold within the appropriate timeframe and only one is an arm's-length transaction. In addition, appellant's comparables #3 and #4 are not in the subject's neighborhood.

### **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 record contains 12 comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant since the appellant's attorney failed to provide any specifics regarding the comparables' story height, design, exterior construction, foundation type and features such as central air conditioning, fireplaces and garages for a comparative analysis, which detracts from the weight of the evidence. Additionally, eight of the comparables sold in 2013 or 2014, which are dated and less reliable indicators of market value as of the January 1, 2016 assessment date. The Board finds the remaining three comparables submitted by the board of review are most similar when compared to the subject in location, design, age, dwelling size and most features. They sold in August 2015 or January 2016 for

prices ranging from \$173,500 to \$222,750 or from \$139.81 to \$166.98 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$160,180 or \$130.23 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in the record. Furthermore, board of review comparable #1 was given the most weight due to its split-level design like the subject. It sold in January 2016 for \$173,500 or \$139.81 per square foot of living area, including land, which is greater than the subject's estimated value as reflected by its assessment. 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: April 23, 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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