



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

APPELLANT: Amer Homes 4 & Rent Prop Ten
DOCKET NO.: 16-05421.001-R-1
PARCEL NO.: 06-02-102-001

The parties of record before the Property Tax Appeal Board are Amer Homes 4 & Rent Prop Ten, the appellant, by attorney Michael R. Davies of Ryan Law LLP, in Chicago; 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: \$10,762
IMPR.: \$35,390
TOTAL: \$46,152

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 one-story dwelling of vinyl exterior construction that has 1,559 square feet of living area. The dwelling was constructed in 2006. Features include a full unfinished basement and a 425-square foot attached garage. The subject has an 8,276-square foot site. The subject property is located in Dunham Township, McHenry County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted limited descriptive information for 17 comparable properties that were located from .06 to 1 mile from the subject.¹ The comparables were reported to consist of one-story or two-story dwellings, but the specific story height for each comparable was not disclosed. Fifteen homes were built from 1921 to

¹ The Board requested the appellant to fully complete the grid analysis in Section V of the appeal petition. The appellant failed to comply with the Board's request.

2005, but the ages for two comparables was not disclosed. The appellant failed to disclose the comparables' exterior construction, foundation type or features such as central air conditioning, fireplaces or garages. The dwellings range in size from 1,396 to 1,858 square feet of living area and have sites that range in size from 2,534 to 22,216 square feet of land area. The comparables sold from January 2013 to October 2015 for prices ranging from \$33,100 to \$129,000 or from \$22.95 to \$80.92 per square foot of living area including land. 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 \$46,152. The subject's assessment reflects an estimated market value of \$138,636 or \$88.93 per square foot of living area including land when applying the 2016 three-year average median level of assessment for McHenry County of 33.29%.

In support of the subject's assessment, the board of review submitted a detailed grid analysis of five comparable sales. The evidence was prepared by the township assessor. The comparables consist of split-level or one-story dwellings of vinyl, aluminum or brick and aluminum exterior construction that were built in 2004 or 2005. Features include partial unfinished basements, central air conditioning, and garages that contain from 420 to 462 square feet of building area. One comparable has a fireplace. The dwellings range in size from 1,274 to 1,741 square feet of living area and are situated on sites that contain from 6,534 to 11,638 square feet of land area. The comparables sold from December 2015 to September 2016 for prices ranging from \$122,500 to \$147,000 or from \$92.11 to \$157.00 per square foot of living area including land. 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 record contains 22 comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Notwithstanding the lack of descriptive information of the comparables in terms of specific story-height, exterior construction and features for comparison to the subject, 13 comparables sold in 2013 or 2014, which are dated and less indicative of market value as of the subject's January 1, 2016 assessment date. Furthermore, five comparables are considerably older in age when compared to the subject and the ages of two comparables were not disclosed. The Board gave less weight to three comparables submitted by the board of review due to their dissimilar split-level design when compared to the subject. The Board finds the remaining two comparables submitted by the board of review are more similar when compared to the subject in location, land area, design, exterior construction, age, dwelling size and features. They sold in April and June of 2016 for prices of \$122,500 and \$140,000 or \$92.11 and \$122.18 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$138,636 or \$88.93 per square foot of living area including land. After considering adjustments to the comparables for any 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.

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: June 18, 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

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