



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

APPELLANT: AMER HOMES 4 & RENT PROP TEN
DOCKET NO.: 16-05437.001-R-1
PARCEL NO.: 18-23-279-009

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: \$5,149
IMPR.: \$67,827
TOTAL: \$72,976

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 two-story single-family dwelling of frame construction that has 2,122 square feet of living area. The dwelling was constructed in 2000. Features include central air conditioning, a basement and a 496-square foot garage. The subject has a 7,318-square foot site and is located in Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted limited information on fourteen comparable sales, one of which is the subject property. The dwellings were reportedly built from 1993 to 2001. 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, design, foundation type or features such as central air conditioning, fireplaces and/or garages. The comparables sold from March 2013 to December 2015 for prices ranging

from \$160,000 to \$218,900 or from \$78.70 to \$118.52 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,976. The subject's assessment reflects a market value of approximately \$218,950 or \$103.18 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables consist of two-story single-family dwellings of frame or brick and frame exterior construction built from 1996 to 2000. The dwellings range in size from 2,182 to 2,248 square feet of living area. All of the comparables have a basement and a garage containing from 396 to 449 square feet of building area. Three of the comparables feature a fireplace. The comparables sold from October 2015 to March 2016 for prices ranging from \$228,000 to \$245,000 or from \$102.80 to \$110.91 per square foot of living area, including land. The board of review argued that the subject "is appropriately assessed, if not under-assessed." 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 a reduction in the subject's assessment is not warranted.

The record contains seventeen comparable sales for the Board's consideration as one of appellant's comparables was the subject property. The Board gave less weight to the appellant's comparables as the appellant's attorney failed to provide any specifics regarding the comparables' story height, design, exterior construction, foundation type or features such as central air conditioning, fireplaces and/or garages for a comparative analysis, which detracts from the weight of the evidence. Furthermore, appellant's comparables #4, #5, #7 through #10 and #12 through #14 sold in 2013 and 2014, rendering their sales dated and less indicative of market value as of the subject's January 1, 2016 assessment date.

The Board finds that the board of review comparables sold more proximate in time to the subject's assessment date and are similar to the subject in age, design, location dwelling size and most features. These comparables sold from October 2015 to March 2016 for prices ranging from \$228,000 to \$245,000 or from \$102.80 to \$110.91 per square foot of living area, including land. The subject's assessment reflects an estimated market value of approximately \$218,950 or \$103.18 per square foot of living area, including land, which is below the range established by the most similar comparable sales in this record on an overall basis and at the lower end of said range on a per square foot basis. Therefore, 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.

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: July 16, 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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APPELLANT

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