



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

APPELLANT: AMH 20142 Borrower LLC  
DOCKET NO.: 16-06013.001-R-1  
PARCEL NO.: 07-31-211-018

The parties of record before the Property Tax Appeal Board are AMH 20142 Borrower LLC, the appellant, by attorney Michael R. Davies, of Ryan Law LLP in Chicago; and the DuPage 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 **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$19,070  
**IMPR.:** \$60,750  
**TOTAL:** \$79,820

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage 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 1,987 square feet of living area. The dwelling was constructed in 1996. Features of the home include a fireplace and a 469 square foot garage. The property has a 11,181 square foot site and is located in Aurora, Naperville Township, DuPage 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 eight comparable sale properties reported to be located from .27 to .72 of a mile from the subject property. 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, foundation type and features such as central air conditioning, fireplaces and garages. The comparables consist of

two-story dwellings that were built from 1978 to 1994 and range in size from 1,696 to 2,242 square feet of above grade living area. The comparables have sites ranging in size from 6,380 to 13,500 square feet of land area. The comparables sold from April 2013 to September 2015 for prices ranging from \$123,333 to \$212,800 or from \$70.28 to \$97.47 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 \$79,820. The subject's assessment reflects a market value of \$239,772 or \$120.67 per square foot of living area, land included, when using the 2016 three year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appellant's submission, the board of review submitted a spreadsheet of appellant's comparables #1 through #4, property record cards and a map depicting the locations of the subject and the comparables. In addition, the board of review argued that appellant's comparables are not located in the same neighborhood code as the subject.

In further support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within same neighborhood code as the subject as defined by the local assessor. The comparables are described as two-story dwellings of frame or frame and brick construction ranging in size from 1,616 to 2,062 square feet of living area. The comparables were built in 1995 or 1996. Four comparables have basements; one of which as finished area. One comparable has a fireplace and each comparable has a garage ranging in size from 400 to 552 square feet of building area. The comparables have sites ranging in size from 7,292 to 11,966 square feet of land area. The comparables sold from February 2014 to July 2015 for prices ranging from \$220,000 to \$280,000 or from \$106.69 to \$146.97 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 a reduction in the subject's assessment is not warranted.

The parties submitted thirteen suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3, #7 and #8 along with the board of review comparables #1 and #5. These properties sold in 2013 and 2014, which are dated and less likely to be reflective of market value as of the subject's January 1, 2016 assessment date. In addition, appellant's comparable's #1 through #4 were located in a different neighborhood code than the subject. Less weight was also given to appellant's comparables #5 through 8 because the appellant's counsel provided minimal descriptive data about the dwelling to allow

the Property Tax Appeal Board to conduct a meaningful comparative analysis of these sales to the subject.

The Board finds the best evidence of market value to be the remaining board of review comparables. Even though these three comparables are smaller in dwelling size and have superior basements when compared to the subject, they are most similar to the subject in location, design and age. These properties sold from March to July 2015 for prices ranging from \$225,000 to \$239,000 or from \$134.41 to \$146.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$239,772 or \$120.67 per square foot of living area, including land, which falls slightly outside the range on a market value basis established by the best comparable sales contained in the record but below the range on per square foot basis. After considering adjustments to the comparables for differences such as dwelling sizes and basements when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not 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: July 16, 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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