



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

APPELLANT: Michael Hasemann  
DOCKET NO.: 14-00969.001-R-1  
PARCEL NO.: 23-15-05-223-054-0000

The parties of record before the Property Tax Appeal Board are Michael Hasemann, the appellant,<sup>1</sup> 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:** \$4,345  
**IMPR.:** \$24,488  
**TOTAL:** \$28,833

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 2014 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 1.5-story dwelling of vinyl exterior construction with 1,417 square feet of living area. The dwelling was constructed in 1907. Features of the home include a partial basement, central air conditioning and a detached 289 square foot garage. The property has a 6,250 square foot site and is located in Steger, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .21 of a mile from the subject. The comparables consist of 1.5-story dwellings that were built between 1900 and 1935. The homes range in size from 1,303 to 1,634 square feet of living area. Four of the comparables have basements and four comparables have central air conditioning. Two of the properties have garages of 240 and 363 square feet of building area. The properties sold between November

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<sup>1</sup> Attorney Jerri K. Bush withdrew her appearance as counsel for the appeal by a filing dated March 21, 2016.

2012 and March 2014 for prices ranging from \$25,000 to \$45,250 or from \$18.81 to \$28.02 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$10,145 which would reflect a market value of approximately \$30,435 or \$21.48 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,833. The subject's assessment reflects a market value of \$86,768 or \$61.23 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Will County of 33.23% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Crete Township Assessor's Office. The assessor contended that appellant's comparable sale #1 had a list of repairs established by the building inspector to allow habitability.

In support of its contention of the correct assessment the board of review submitted information on nine comparable sales. The comparables consist of 1.5-story frame dwellings, eight of which were built between 1899 and 1952; no age was provided for comparable #5. The homes range in size from 1,127 to 1,872 square feet of living area. Six of the comparables have partial basements and five have central air conditioning. One dwelling has a fireplace and eight comparables have garages ranging in size from 440 to 1,213 square feet of building area. The properties sold between June 2012 and November 2014 for prices ranging from \$63,000 to \$142,000 or from \$50.36 to \$91.30 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 a total of 14 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 as this dwelling lacks a basement foundation which is a feature of the subject dwelling. The Board has also given reduced weight to board of review comparables #1, #5, #6, #7 and #9 due to differences in dwelling size and/or age or having an unknown age when compared to the subject dwelling that was built in 1907 and contains 1,417 square feet of living area.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #4 and #5 along with board of review comparable sales #2, #3, #4 and #8. These most similar comparables sold between November 2012 and July 2014 for prices ranging from \$26,640 to

\$107,900 or from \$18.81 to \$67.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$86,768 or \$61.23 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is supported by the most comparable properties contained in the record and 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.



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Chairman



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Member



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Member

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Member



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Acting 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 23, 2016



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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 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 the subsequent year 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.

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.